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KOWLOON-CANTON RAILWAY.

TIME-TABLE.

UP TRAINS

STATIONS	No. 2 A.M.	No. 4 A.M.	O No. 10 A.M.	No. 6 A.M.	No. 12 A.M.	No. 14 NOON	No. 16 P.M.	No. 22 P.M.	No. 18 P.M.	No. 24 P.M.	No. 26 P.M.	No. 28 P.M.
Kowloon ...Dep.	6.40	8.05	8.30	9.10	10.00	12.00	1.15	2.35	3.00	4.30	5.42	7.30
Yaumati ...Dep.	6.49	—	—	9.20	10.08	12.08	1.22	—	—	4.38	5.50	7.38
Shatin ...Dep.	7.01	—	—	9.33	10.20	12.20	1.34	—	—	4.50	6.02	7.50
Taipo ...Dep.	7.15	—	—	9.48	10.33	12.33	1.47	—	—	5.04	6.15	8.03
Taipo Market Dep.	7.20	—	—	9.53	10.37	12.37	1.51	—	—	5.08	6.19	8.07
Fanling ...Dep.	7.30	—	—	10.05	10.47	12.47	2.01	—	—	5.18	6.30	8.17
Shumchun {Arr.	7.35	—	9.07	10.10	10.53	12.52	2.06	3.14	—	5.23	6.35	8.21
Shumchun {Dep.	7.41	8.45	9.13	10.16	10.53	12.58	2.12	3.20	3.40	5.29	6.41	8.27
	—	8.46	—	11.10	—	—	—	—	3.45	—	—	—
Canton ...Arr.	—	11.50	—	5.38	—	—	—	—	6.47	—	—	—

DOWN TRAINS

STATIONS	No. 1 A.M.	No. 3 A.M.	No. 7 A.M.	No. 5 A.M.	No. 15 A.M.	No. 17 P.M.	No. 19 P.M.	No. 21 P.M.	No. 13 P.M.	No. 23 P.M.
Canton ...Dep.	—	—	1 —	8.05	—	—	—	—	3.20	—
Shumchun {Arr.	—	—	—	11.06	—	—	—	—	6.21	—
Shumchun {Dep.	7.18	8.05	10.35	11.09	11.38	2.58	4.39	5.49	6.24	7.01
Shumgahui ..Dep.	7.25	8.12	10.42	—	11.46	3.05	4.46	5.56	—	7.08
Fanling ...Dep.	7.30	8.16	10.47	—	11.50	3.10	4.50	6.00	—	—
Taipo Market Dep.	7.40	8.26	10.57	—	12.01	3.21	5.00	6.10	—	—
Taipo ...Dep.	7.44	8.31	11.01	—	12.06	3.26	5.04	6.15	—	—
Shatin ...Dep.	7.57	8.44	11.14	—	12.20	3.39	5.17	6.28	—	—
Yaumati ...Dep.	8.11	8.56	11.26	—	12.32	3.51	5.29	6.40	—	—
Kowloon ...Arr.	8.17	9.02	11.32	11.49	12.38	3.57	5.35	6.46	7.04	7.44

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Our London Letter.

THE ZINOVIEFF DISCLOSURES.

SINGAPORE'S FLOATING DOCK.

BRITISH TELEGRAPH SERVICE.

THE POST OFFICE INQUIRY.

[FROM OUR OWN CORRESPONDENT.]

LONDON, March 24th.

It is expected that we have heard the last of the notorious Zinovieff letter sent here by Moscow in 1924 urging widespread civil and military disturbances in Great Britain. As I have previously pointed out the Socialists were blind to their own interests when they persisted in raising the question again in the House of Commons, making a demand for a fresh inquiry into the authenticity of the letter. Mr. Ramsay MacDonald was Prime Minister and Foreign Secretary at the time it was received, and he has never pretended that it was a bogus production; indeed, he drafted a protest which was sent to the Soviet Government. But, of course, the Socialists are forced to keep up the fiction that in their opinion the letter was a forgery, as otherwise they would stand revealed as the dupes or tools of the enemies of this country.

An Inquiry Refused.

The demand for an inquiry was refused by 328 votes to 132. In the course of the debate, in which Mr. MacDonald cut a poor figure, the Prime Minister read a statement by Mr. Conrad im Thurn, a well-known City man and a nephew of Sir Everard im Thurn. In this statement he declared that he received a copy of the Zinovieff letter from a person in close touch with Communists in this country and gave it to the *Daily Mail* for publication, in order that the people of this country should know of the subterranean plot that was being hatched.

Mr. Baldwin's disclosure as to the method by which the Press got possession of the letter dished the Socialists completely. Their demand for an inquiry was inspired partly by the hope that perhaps it would be proved that somebody in the Civil Service had betrayed his trust, and communicated the document. Mr. im Thurn's frank disclosure disposes of this dark suspicion once for all. The honour of the Service is fully vindicated; and the opinion of the average Englishman is that the Socialists in stirring up the old unpleasantness of the letter have only reminded the public that their extremists have been—and may still be—in league with Moscow against Britain. What a game!

A Great Towing Task.

It is somewhat curious that there are some branches of the sailoring profession in which foreigners have specialised more than the British. One of them is towing. This country is quite content to let others get on with that particular kind of job. There are, therefore, no regrets because the Admiralty have given a Dutch firm the contract to tow the floating dock for the Singapore naval base. The dock weighs 50,000 tons, and the *Mauretania* could be put inside with room to spare.

Powerful tugs will set out with the dock early in June on its 9,000 miles voyage. It will be in two sections, each being in charge of extremely big tugs, and if all goes well the dock should reach Singapore by November. The most difficult part of its passage will be through the Suez Canal. The experts declare that this will be a record tow, and that it will call for the finest seamanship.

Unprofitable Telegrams.

The Post Office pays its way and makes a profit of from five to six millions; but it must be confessed that the Inland Telegraph service is run at a loss. A Committee was appointed last Summer by the Postmaster-General to inquire into the working of the Post Office, and the report confirms the general impression that the telegraph service suffers from the competition of the telephone. The telephones show a profit, but there is a deficit on the telegraphs of over a million pounds.

The Postmaster-General can, of course, find some consolation in the reflection that, as his own competitor, in the possession of a State monopoly, what he loses on the swings he makes up for on the roundabouts. There has been a loss on the telegraph service ever since the Post Office took it over many years ago, long before the telephone was invented. Probably this is because it is the fact that the telegram was never a popular institution. In the minds of most people it savours of unpleasant news—of sudden death, trains missed, or desperate remedies urgently required. Besides it has never been cheap, and the service has failed to attract the public by differential rates, or by advertising itself into popularity.

The other day Viscount Wolmer was publicly rebuked by the Prime Minister because he suggested that the Post Office could be managed more efficiently by private enterprise. To the official mind this is rank heresy, but his Lordship is no doubt right, though the truth may be unpalatable in some quarters.—H.B.

(*Continued on next Column*).

"SHE SAVED MY REASON."

EX-KAISER'S TRIBUTE TO SECOND WIFE.

LONELINESS "HELL."

"I married Emperor Wilhelm II. to share his exile and his sorrow. I did not marry him with the hope, however remote, of wearing some day the crown of Auguata Victoria. I shall be content with my fate if I can lighten the burden of his banishment, if I can give to the exile the devotion temporarily denied him by his misguided people. Crowned or uncrowned, he is my Emperor and King."

These are the final words of the wife of the ex-Kaiser in "Days in Doorn," by the Empress Hermine, published by Hutchinson and Co.

In an authorised interview granted to George Sylvester Viereck, which forms the prologue of the book, the ex-Kaiser thus refers to his present wife:—

"She is a perfect mother, a perfect housewife, a devoted Christian, and a matchless comrade. Her love, which led her to become my wife, saved my reason, if not my life. My loneliness was indescribable. It bore me down. It was hell."

Kaiserin's Wish.

The book reveals that in 1918, a few months before the fall of the German Empire, the Empress Augusta Victoria, then suffering from acute heart trouble, confided to Countess Brockraff her wish for the Kaiser to marry as soon as possible after her death.

"He must not be alone," she said to the Countess.

"After mature reflection, I summed up my courage and asked for her hand," says the ex-Kaiser, discussing frankly his decision to seek a second wife. "Princess Hermine wavered a long time. She loved her children, she loved her independence, she loved her home . . . the struggle lasted three days. Never had three days seemed longer to me. I actually trembled. At last she consented. My first kiss on her hand and our first embrace marked my first happy hour since the death of Augusta Victoria."

In the chapter entitled "Our Little Court at Doorn," the Empress Hermine recounts the daily life in their exiled home. Every morning the Kaiser takes a long stroll before breakfast, while his wife takes a few turns on her bicycle.

Resisting Corpulency.

At 8.45 a.m. the Kaiser takes religious service in the main hall. He here gives extracts from the Bible and either reads his favourite sermons or else preaches from his own inspiration. After breakfast, which never lasts more than half an hour, he works for three hours in the park. He cuts wood, he saws, and in summer he waters his rhododendrons. Upon his return from work in the garden the Emperor receives reports and examines the world's news gleaned from many sources. Meals at Doorn are frugal, and luncheon or dinner really consists of no more than one warm dish of meat.

"His simple regimen, combined with hard physical work, enables the Emperor to resist corpulency," says the Empress Hermine.

The book will give the first real picture of the ex-Kaiser in exile.

DIARY OF EVENTS.

To-day.
(April 26th.)

St. Paul's College Annual Athletic Sports, 1 p.m.
Club Lusitano Concert, 6 p.m.
St. Peter's Club Concert, Cathedred Hall, 8.45 p.m.
Wah Yan College Opening Ceremony, 5.30 p.m.
Queen's Theatre: "The Cohens and Kelly's in Paris."
World Theatre: "The Big Parade," 2.30, 6.30 and 9.15.
Star Theatre: "Footloose Widows."
Tea Dances: H.K. Hotel and Hotel Sovay, 4.30 p.m.; King Edward Hotel, 5 p.m.; Lane, Crawford's Restaurant, 4.30—6.30 p.m.
Principal Mails:—Inward: Europe *vid* Suez (*Malwa*). Outward: Europe *vid* Siberia (*Malwa*), 5 p.m.

Friday.
(April 27th.)

Christian Fellowship Meeting Helena May Institute, 10 a.m.
Sze Yap S.S. Co., Ltd., Extraording General Meeting, 2 p.m.
H.E. the Governor lays foundation stone of new St. Stephen's College, 3.30 p.m.
Queen's Theatre: "The Cohen's and the Kellys in Paris."
World Theatre: "The Big Parade," 2.30, 6.30 and 9.15.
Star Theatre: "The General."
Tea Dances: H.K. Hotel and Hotel Savoy, 4.30 p.m.; King Edward Hotel, 5 p.m.; Lane, Crawford's Restaurant, 4.30—6.30 p.m.

Saturday.
(April 28th.)

Yachting: Closing cruise of the season of Hong Kong Yacht Club. Presentation of Championship and Trophies.
Golf Bogey Pool, Fanling.
League Football:—Queen's Regt. v. China Athletic, at Sookunpoo, 5 p.m.
Official Opening of Kowloon F.C. Tennis Courts, 3 p.m.
Queen's Theatre: "The Cohens and the Kellys in Paris."
World Theatre: "The Big Parade," 2.30, 6.30 and 9.15.
Star Theatre: "The General."
Tea Dances: H.K. Hotel and Hotel Sovay, 4.30 p.m.; King Edward Hotel, 5 p.m.; Lane, Crawford's Restaurant, 4.30—6.30 p.m.
Principal Mails:—Outward: Europe *vid* Marseilles (*Morea*), 10.30 a.m.

Sunday.
(April 29th.)

Fanling Hunt: Meet at Mai Po Village, 7 a.m.
H.K. Volunteers: Infantry Fire Part I. Table T at Stonecutters.
Queen's Theatre: "Annie Laurie." Band of 2nd K.O.S.B. at 9.20.
World Theatre: "The Valley of Hell."
Star Theatre: "A Man's Past."
Tea Dances: H.K. Hotel and Hotel Savoy, 4.30 p.m.; King Edward Hotel, 5 p.m.; Lane, Crawford's Restaurant, 4.30—6.30.

Monday.
(April 30th.)

"Cheer 'O" Dance Helena May Institute.
Queen's Theatre: "Annie Laurie." Band of 2nd K.O.S.B. at 9.20.
World Theatre: "The Valley of Hell."
Star Theatre: "A Man's Past."
Tea Dances: H.K. Hotel and Hotel Savoy. 4.30 p.m.; King Edward Hotel, 5 p.m. Lane, Crawford's Restaurant, 4.30—6.30 p.m.

Tuesday.
(May 1st.)

Queen's Theatre: "Annie Laurie." Band of 2nd K.O.S.B. at 9.20.
World Theatre: "The Sap."
Star Theatre: "The Manicure Girl."
Tea Dances: H.K. Hotel and Hotel Savoy, 4.30 p.m.; King Edward Hotel, 5 p.m.; Lane, Crawford's Restaurant, 4.30—6.30 p.m.
Principal Mails:—Outward: Europe *vid* Marseilles (*Calchas*), 2.30 p.m.; Europe *vid* Victoria, B.C., and Europe *vid* Siberia (*Prez. Taft*), 5 p.m.

Wednesday.
(May 2nd.)

China Underwriters 4th annual meeting, noon.
Lecture at University by H.E. the Governor on "Elements in an analysis of Thought and its activities," 5 p.m.
Queen's Theatre "The Battles of Coronel and the Falkland Islands."
World Theatre: "The Sap."
Star Theatre: "The Manicure Girl."
Tea Dances: H.K. Hotel and Hotel Savoy, 4.30 p.m.; King Edward Hotel, 5 p.m.; Lane, Crawford's Restaurant, 4.30—6.30

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Juice of half a Lime
One lump of ice
Serve in high-ball glass
Add Sparkling Water.

BACARDI GROG
One quart of Bacardi
One pound of Sugar
One quart of Formosa Oolong Tea
Use the grog, adding equal
Part of very hot water
Serve with slices of lemon
Dissolve sugar in hot water.

BACARDI HIGHBALL
Place a piece of ice in glass
One glass of Bacardi
Fill glass with Sparkling Water.

BACARDI MILK PUNCH
One glass hot Milk
One tablespoonful of sugar
A punch of nutmeg
The yolk of an egg
A glass of Bacardi
Beat up thoroughly the yolk of the Egg with the sugar
Add milk Bacardi and nutmeg
Mix it thoroughly
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EARTH BORN BY ACCIDENT.

DR. BARNES AND LIFE ON OTHER PLANETS.

"VASTLY SUPERIOR BEINGS."

THE FUTURE OF RELIGION.

The Bishop of Birmingham, Dr. Barnes, preached a sermon in Westminster Abbey on April 1st on "The Changing Setting of the Christian Faith." He took as his text:

The bricks are fallen, but we will build with hewn stone; the sycamores are cut down, but we will change them into cedars.

"We have gradually begun to get familiar with the idea that man has been upon this earth for about a million years," said Dr. Barnes. "For nine-tenths of that time sub-human or primitive types of *homo sapiens* maintained a precarious existence, of which we have discovered remarkably few records.

Age Of The Earth.

"Experts state that life probably made its appearance upon the earth some five hundred millions years ago; and the age of the earth itself, and the time it was ejected from the sun in some cataclysmic upheaval, is at least twice that vast stretch of time.

"As a result of recent inquiry our sun has fallen into its neither significant nor exceptional place in a great island Universe of some thirty thousand million stars.

"Space outside this immense Universe of ours is not empty: it seems to swarm with other island universes which appear in our telescopes as spiral nebulae. According to the American astronomer Hubble there are millions of millions of such nebulae in the depths of space.

"The astrophysicist believes that our planetary system was produced by the chance that some wandering star came near and tore great tides out of our sun. The earth is thus a result of a somewhat rare accident. Of planetary systems there were possibly some hundreds of thousands, and most of them must be older, some far older than our own. Add to this that the stars of our Universe were built to pattern; they were formed of the same materials as our sun and were of much the same mass, the conclusion followed almost inevitably that in our Universe there were many other planets bearing life, and on most of them life had developed further, sometimes incredibly further, than on this earth.

Men Like Gods.

"It was at least possible that in our own island Universe—to say nothing of the millions of millions of similar Universes scattered through space—there were numerous planets where beings existed vastly superior in intellectual power and spiritual understanding to ourselves.

"Cosmic radiation, whose source appears to be the annihilation of matter, was to-day a source of keen interest to every physicist. Who knows but that, if we could analyse it by instruments of suitably delicate precision, we might find in it waves carrying messages across the depths of space from beings who had learned to produce energy by annihilating matter and to whom our wireless is a commonplace of an almost forgotten past.

"The beginnings of civilisation, of the use of the brain to conquer the blind forces of nature, only became definite some twenty or thirty thousand years ago. Man's intellectual, and still more his moral and spiritual faculties had been developing markedly for a time which was but a fragment of the period which had elapsed since he sprang from some ape-like stock.

The Question Of Ritual.

Explaining why he chose to speak of the revolutionary changes in outlook which were altering the background of religious thinking, Dr. Barnes said he did it because the day emphasised the splendid simplicity of the Gospel setting.

Christ's experience of God as the Father who could be reached by prayer and inward search remained a type of the highest religious experience of mankind. On the other hand, God, as Christ revealed him, was not to be cajoled by any form of ritual magic. His intense sympathy with nature, His love of flowers, animals, and birds gave a

(*Continued on next Column*).

spiritual quality to our own growing sense of oneness with other forms of life. His indifference to sacerdotal ritual was absolute, like that of the modern man of science. All the elaborations and mystifications of primitive or degenerate religion were quite foreign to His spirit. God showed His power and wisdom in nature and revealed His presence within the soul; such was Christ's creed; such was the creed of many outside our Churches who were inspired by Christ to-day.

It was often difficult—sometimes of a difficulty that dismayed—to reconcile the God without and the God within. In some realm other than the physical Universe the meaning and the end of its life history of any race of spiritual beings must be sought.

To-day we needed to refashion both dogma and worship by joining the spiritual intuition of Jesus to the understanding of the Universe created by modern science.

The Message Needed.

Men and women were everywhere asking that religious teachers should give a message which, as it is often put, should be alike "simple and up-to-date." For instance, an instinct that any acceptable revision of the Prayer Book should satisfy this demand made the majority of our people impatient with the proposals that emerged from private compromise.

"Our Church," concluded Dr. Barnes, "will never win the educated world until it discards obsolete formulæ and conquers the conservative and obstinate superstition which exists within itself. If we fail so to purify our own body, some other group of followers of Christ will take the place to which we ought to aspire and will lead the van of religious progress in the new age."

POLICE-ESCORT FOR VICAR.

ADVISED NOT TO TAKE A SERVICE.

TROUBLE WITH VILLAGE FOOTBALL CLUB.

GALLEYWOOD, Chelmsford, April 1st.

Feeling runs so high in this little village, which is surrounded by Chelmsford racecourse, that on the advice of the police the vicar, the Rev. F. A. Roughton, will not take the evening service.

This action follows the demonstrations made last week by some of the parishioners and others, when the vicar and his wife were pelted with eggs, soot, and clods, the vicarage garden gate was tarred, and a vestry meeting was interrupted by booing.

A mass meeting of villagers has been arranged to take place on the common at the time of to-morrow evening's service. The spot chosen is near the main gates of the church, and it is understood that the vicar's resignation will be demanded.

"Some of the people behind this demonstration are responsible for the disturbances," I was told by the church-warden, Mr. A. E. Coombes, who took this afternoon's service. The vicar, he added, will publish a statement to-morrow.

Cause Of The Trouble.

The vicar conducted the morning and evening services to-day, and was escorted to and from the church by the village constable and church officials.

"The trouble," said Mr. Coombes, "is between the church and supporters of the local football team. Those supporters had the use of a room for a children's treat, and the vicar has told them that they will not have it again. He has what he thinks are good reasons, and they are nothing to do with the children, whom he loves."

Vicar And "Back Chat."

There is a sharp division of opinion in the village as to the dispute. Some people have been complaining that the vicar is inclined to be arbitrary, but another view is that he has a bluntness and directness of phrase that is often misunderstood.

In the parish magazine for the month, under the heading "A Supporter of the Church will be Loyal to His Minister," the vicar writes:

We shall never make headway as a Church in Galleywood until we have learnt the lesson of the tug-of-war team. We must get rid of the evil spirit of criticism, this back-chat, this readiness to down tools if things are done we do not like. There must be loyalty to the head if work is to progress.

CRIMINALS.

MAGISTRATE'S LIKING FOR THEM.

"NOT BAD FELLOWS AT HEART."

LEEDS, March 28th.

A confession of his admiration for criminals was made by Mr. Horace Marshall, the Leeds Stipendiary Magistrate, speaking at a meeting of the Leeds Discharged Prisoners' Aid Society to-day. "I always thing," he said, "that even with the old hand, the man who will probably spend a considerable amount of his life in prison, there is something rather attractive about him. Personally, I like the criminal class, and I see a good deal of them. There is good nature, a kind of sporting sense, about them. If you consider even that old formula 'It's a fair cop,' that shows you the kind of way the prisoner looks upon what is perhaps his natural enemy, the policeman, but the prisoner, or most of his class, is not a bad fellow at heart."

Turning to prison reform, Mr. Marshall said that all that had been done recently with a view to fitting a man to take his place in the world when he came out was unquestionably very valuable, but there was a danger of which we must not lose sight. It would be an exceedingly bad thing for England, and for the criminal population, if the restorative side of prison was subordinated to its deterrent sides. "Prison must be a place of punishments. It must be a place to which prisoners do not desire to go, and if it is not, then the administration of criminal justice becomes virtually impossible. There is no question that there are numbers of people who would much sooner be in prison than in workhouses. I hope those who have the discipline of the prisons in their hands will always see to it that the prison is a place of punishment, quite as much as, if not more than, a place of education. The two are not inconsistent, and can be carried on side by side."

WEAKNESS OF U.S. BUSINESS MEN.

MR. RUNCIMAN ON TRADE RECOVERY.

Mr. W. Runciman, M.P., speaking at a dinner of the Chamber of Commerce at Shrewsbury with regard to trade recovery, said there was no need for despondency. "We have passed through times similar to these," he said, "at least twice in my business experience; perhaps not so acute, but when men were almost as hopeless. One lesson I have learned in my lifetime as the result of these depressions is that men who go about in a sort of melancholy will never build up a new industry.

"There is a sharp contrast between the American business man and the British business man. The American goes ahead very fast while he is at it, but he will only go into an industry where he can make profits with enormous rapidity. If he finds he has gone into an industry that is not doing well he slips out of it with far greater agility than any Britisher. But that very agility and the readiness with which the American business man will undertake a new career early and even late in life is one of his great weaknesses. They lack our qualities of continuity and perseverance. The real reason why Americans, with all their natural wealth, have never been able to build up a great mercantile marine, is that they never keep on long enough at it.

"Do not let us be sure that America is passing through a period of prosperity. The most reliable information I get from financial sources would lead me to believe that they have between three and a half and four million people out of work at the present time. I mention this merely to point out that they have their bad times as well as we have."

HONG KONG STOCK EXCHANGE.

CLOSING QUOTATIONS.

APRIL 25TH, 1928.

A.K. Bank	$1,300 nom.
Do., London	£129½ nom.
Chartered Bank	£21 buy.
Mercantile Bank A. & B.	£33½ nom.
Do., C.	£14½ buy.
P. & O. Bank	£9½ nom.
East Asia Bank	$75 nom.
Canton Insurance	$680 buy. & sa.
Union Insurance	$343 buy.
North China Ins.	Tls. 140 nom.
Yangtsze Insurance	M. $47 buy.
China Underwriters	$2½ buy.
China Fire Insurance	$215 nom.
Hong Kong Fire Ins.	$760 buy.
Douglases	$40½ sel.
H.K. Steamboats	$29½ buy., 28½ sel.
H.K. Tugs	$2½ buy.
Indo-Chinas (Pref.)	$37 buy.
Do. (Def.)	$72 buy.
Shell Transports	90/- nom.
Waterboats	$20½ buy.
Benguets	$2½ nom.
Kailan Mining Ad.	65/- buy.
Langkats (combined)	Tls. 13½ nom.
Do. (single)	Tls. 6½ nom.
Shai. Explorations	Tls. 2.85 nom.
Shanghai Loans	Tls. 3.75 nom.
Raubs	$4 nom.
Tronoh Mines	17/6 nom.
H.K. & K. Wharfs	$138 sel.
H.K. & W. Docks	$48 buy.
China Providents	$5.80 buy., 6.05 sel.
Hongkews	Tls. 168 buy.
New Engineerings	Tls. 4.80 nom.
Shanghai Docks	Tls. 109 sel.
Ewo Cottons	Tls. 8½ buy., 8.40 sel.
Orientals Cottons	Tls. 1.90 buy.
Shai. Cottons (old)	Tls. 55 nom.
Do. (new)	Tls. 29 nom.
H.K. & S. Hotels	$9 nom.
H.K. Lands	$67 sel.
Shanghai Lands	Tls. 140 buy.
Humphreys Estates	$14½ nom.
H.K. Realties	$8½ buy., 8½ sel.
H.K. Tramways	$25.20 nom.
Peak Trams (old)	$13½ buy.
Do. (new)	$8 nom.
Star Ferries	$64½ sel.
China Lights (comb.)	$13 buy., 13.35 sel., 13.10 sa.
Do. (old)	
Do. (new)	$13.20 sel.
H.K. Electrics	$71 nom.
Macao Electrics	$36½ nom.
Telephones	$4.70 nom.
China Buses	Tls. 7½ buy.
Singapore Tractions	11/9 nom.
China Sugars	$5.35 nom.
Malabon Sugars	$24½ nom.
Canton Ices	$4 nom.
Cements (combined)	$10.40 sel.
Do. (old)	$10 nom.
Do. (new)	$2 sel.
H.K. Ropes (old)	$7½ buy.
Do. (new)	$3 nom.
United Asbestos	$10 sel.
Dairy Farms	$22½ nom.
Watsons	$14 buy. & sa.
Def. A. Wings	cts. 50 nom.
Lane Crawfords	$3½ buy.
Mackintoshs	$22 sel.
Sincere's	$11 buy.
Wm. Powells	$3 sel.
H.K. Amusements	$29½ sel.
H.K. Constructions	$1¼ nom.
Kowloon Indus. G.I. Bonds	62% buy.
H.K. Govt. Loans	10½% prem. nom.

buy.—buyers; sel.—sellers; sa.—sales; nom.—nominal.

THAMES SWANS FOR OPORTO.

PRESENTED IN GILDED CAGE.

OPORTO.

The members of Worshipful Company of Vintners, at present visiting Portugal, were entertained by the Oporto Chamber of Commerce at an imposing reception which was attended by the civil and military authorities.

In the absence of the Master of the Company, Mr. I'Anson Broach, who was indisposed, Mr. J. S. Watkins, Past Master, presented to the town a pair of swans from the Thames, where the Company has had the privilege of keeping them from ancient times. Mr. Watkins also read an address containing fraternal greetings from the Lord Mayor of London.

Intense interest was aroused by the unique pageant of the presentation of the swans. The birds were carried into the reception hall in a gilded cage borne by four men in quaint uniforms and were handed over to Colonel Peres, president of the municipality.

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Try the Cuticura Shaving Stick.

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THE WING ON CO., LTD.

"How Healthy and Strong he looks!"

Sir Gilbert Parker, Bt., the distinguished novelist and statesman, writes:

"I have used Sanatogen with extraordinary benefit. It is to my mind a true tonic food, feeding the nerves, increasing the energy and giving fresh vigour to the overworked body and mind."

"A few weeks ago he looked quite ill—his nerves were all to pieces, and he was fatigued by the slightest exertion."

"Yes, but he has been taking Sanatogen since then, and it certainly seems to have worked wonders. His glowing cheeks, bright eyes and buoyant step simply radiate health."

There is no guesswork about Sanatogen's action. It really does all that it claims to do. A distinguished physician recently *proved by actual tests on men and women* that Sanatogen increased their vitality by an average of 23%. (See *Medical Echo*, Jan. 1926).

Sanatogen infuses into the blood and nerve-cells the vital elements—phosphorus and albumin—from which bodily health and nerve-energy are derived. It provides, in a natural manner, just that extra energy that makes life go with a swing.

SANATOGEN

The True Tonic-Food

When you feel nervous or run-down, take Sanatogen for a few weeks and feel the difference in your own health.

Obtainable at all chemists and stores.

Be fair to your teeth

Nature gave them that thin outer coating of enamel to protect them.

To keep this intact you *must* keep it clean and polished.

Use powder to polish, of course, just as you would for polishing anything else.

But it must be the right powder, one specially prepared for the purpose—

Calvert's CARBOLIC Tooth Powder

The powder that cleans gently but firmly, and polishes so beautifully.

. . . that is perfectly free from grit and so cannot scratch or injure the precious enamel.

. . . that contains the standard antiseptic (pure carbolic) scientifically blended in suitable proportion.

Sold by local Chemists and Stores.

Made by F. C. CALVERT & CO., Manchester, England.

MALAYA AND THE DUTCH EAST INDIES.

EFFECTS OF A POSSIBLE RUBBER SLUMP.

ECONOMIC FACTORS EFFECTING THE SITUATION.

An interesting statement regarding the rubber situation, the prospects of Dutch co-operation, and the comparative ability of British and Dutch rubber producing countries to face the anticipated slump has been received from Mr. L. A. J. Rijk, of Kuala Lumpur, says *Straits Times*. He writes:—

For the Dutch East Indies the coming slump in rubber will of course mean a financial loss. Some estates may be wiped out and the natives in the rubber-producing parts of Sumatra and Borneo will have less money or none at all to spend on luxuries. But the country itself will not be materially affected.

For British Malaya on the other hand the coming slump will mean nothing short of famine for a large section of the native population, dependent on the proceeds of their small holdings of rubberland. And the effect of the impaired economic position of the European-owned estates and of the rubbergrowing section of the native population will make itself very unpleasantly felt.

For it is not sufficiently realised here that the economic position of British Malaya and of the Dutch East Indies is entirely different. In 1926 British Malaya imported $70,000,000 worth of rice and $30,000,000 worth of other foodstuffs. In 1927 the position certainly was not much different. British Malaya does not grow the food it requires; it buys it from outside and can do that only as long as it has other things to sell. When the commodity it has for sale is unsaleable it will have to stop buying the food it requires or to mortgage its future.

The Food Supply.

A large proportion of this total of $100,000,000 worth of imported foodstuffs is needed for labour on rubber-estates, "for natives dependent on small holdings and for all classes, dependent on the prosperity of the former. Will they in the long run be able to pay for their food out of the proceeds of rubber sold? The only alternative to starvation is to plant food instead of rubber. But it takes time to convert waste land into tillable land and it takes time to grow food. And there are no other local industries capable of absorbing a sudden excess of labour offering if the local rubbergrowing industry should collapse.

In the Dutch East Indies the situation is entirely different. And conditions in Java and Madura are also quite different from those in Sumatra and Borneo. Java and Madura, with an area of 50,800 square miles (only 3 per cent. less than that of British Malaya) and with a population of about 10 times that of British Malaya, produce practically all the food they require. The area under rice alone is over 13,500 square miles and is equivalent to 27½ per cent. on the total area (mountain ridges and mountain tops included). The rice crop averages about 3,150,000 tons yearly. Other food crops produced complete the food requirements of the populations and leave a surplus for export. Java exports rice of superior quality and imports an inferior quantity. This quantity of imported rice is decreasing every year. In 1925 it was 6 per cent. of the total quantity of rice consumed and 2.5 per cent. of all vegetable food consumed by the native population of about 36,000,000.

Native Rubber.

As a supplier of native-grown rubber Java is absolutely negligible. The Native Rubber Investigation Committee which in 1923-25 investigated the position in the Dutch East Indies, did not waste any time on Java. All rubber coming from Java is estate rubber and does not exceed a few tens of thousands of tons. If every rubber estate in Java were wiped out it would be very unpleasant for their shareholders. But it would not affect the country. Every single labourer on all these estates would immediately find work in other industries.

In Sumatra and Borneo, countries larger and far less densely populated than Java, conditions are different. Sumatra produces mostly estate-rubber but a good deal of native rubber too. Borneo produces little estate rubber and a good deal of native rubber. I shall discuss native rubber first. What the native output will be with rubber at 9d. per pound or lower, nobody is able to say. The native population has been spoiled by the long period of prosperity, and native labour, working on native-owned rubber land, may for some time consider it not worth while to work for what now may be considered to be beggarly wages. But necessity has very efficient ways of bringing people to their senses. So it may also be that a strike of native tappers, working for native owners, would not last long.

Rubber And Rice.

But whatever happens to native-owned rubberland in Sumatra and Borneo, there is one fundamental (and in its effects very important) difference with conditions in British Malaya. And that is this: even if rubber should become valueless, the native owner in Sumatra and Borneo (generally speaking) would have his food all the same whereas the native owner in British Malaya would not have it and would not have the wherewithal to buy it from outside. For the native in British Malaya has planted rubber as his one and only crop with the proceeds of which he has to buy his food, whereas the native in Sumatra and Borneo has planted rubber as a secondary crop. In Sumatra and Borneo the natives plant rice on landangs. They clear forestland and plant rice. So far there has been enough land available and no trouble in getting as much more as is wanted.

While the rice is being planted, rubber stumps are stuck in. They grow anyhow. Usually a second rice crop is planted next year. The rubber profits from the second tilling of the soil, but that is merely an accident. When the second rice crop has been harvested, the land is abandoned and the native passes on to another bit of forest and plants rice again. And sticks in rubber stumps again as an afterthought. Contrary to all the rules of the game the rubber trees on the abandoned lands flourish and when they are 5 to 6 years old, the native owner comes back and finds himself the proud possessor of a tappable rubberfield that has cost him 5 or 6 days of extra work in the course of as many years. Of course the trees are overtapped, in some cases even tapped dry. That does not matter much; next year there will be another rubberfield ready to be maltreated. And so on in perpetuity. He has his food; rubber is an extra. He would not have rubber if he had not planted rice and keeps on planting rice. If his rubber becomes valueless he will have to do without joy-rides, movies, boots, imported cigarettes and other luxuries. But he won't starve; he has one rice crop in his store and the next one growing in the field.

Even if the native rubber growing industry in Sumatra and Borneo should collapse entirely, a large proportion of the native labourers would be absorbed by other forms of agricultural industry and the balance of them would find a living by collecting forest produce as they did before rubber-tapping required them.

Estate Owners.

Estate owners in Sumatra and Borneo will be in about the same position as those in British Malaya. And they, too, will not like the situation. But the European capital invested in these Dutch East Indian estates is certainly not more than a third of the European capital invested in rubber in British Malaya. And whereas in British Malaya all this capital is British capital in Borneo and Sumatra a good deal of it is foreign capital. The Dutch East Indies have gone through worse crises and yet they have not only survived but prospered. They will survive a crisis in rubber on which they are, after all, not dependent for their food supply and general prosperity, whereas British Malaya will be much worse affected, being to a far larger extent dependent for its food supply on the proceeds of the rubber it grows.

Bigger Reserves.

And it is quite possible that a greater proportion of the Dutch East Indian rubber estates will be better able to last through an impending slump than the bulk of the rubber estates in British Malaya, firstly, because a greater proportion of the D.E.I. rubber estates are younger and were planted from improved and more productive planting material that will enable them to produce at a lower cost per unit than the average Malayan estate; secondly, because during the restriction period they have profited from the then prevailing prices to a greater extent than the restricted Malayan estates. If the latter, from the proceeds of restricted production, have been able to make good the losses suffered during the slump, pay dividends and build up reserves, the Dutch East Indian estates may be expected to have done better still and to be in at least as strong a financial position as the Malayan estates.

AIRCRAFT ON WARSHIPS.

SEAPLANE FOR ALL NEW CRUISERS.

THE LAUNCHING AND RETURNING PROBLEMS.

The decision to furnish all the new cruisers, either built or building, with a seaplane apiece may be taken to mean that this has now come to be a recognized detail of equipment in all large warships. The value of such an addition is self-evident. Of course, the development of the launching catapult is the factor which has rendered this step easily practicable. In the earlier stages of aircraft carrying by warships the question of launching was regarded as a very serious difficulty. Indeed, it was only possible in a strong wind, say, of at least twenty-five miles an hour. By steaming at full power right into the teeth of this an air current of anything between fifty and sixty miles an hour was created, sufficient to enable the seaplane to lift in the very short run of her resting platform. No fighting ship can provide a run of deck adequate to taking-off in a normal manner. The launching catapult gives a momentum which, coupled with the speed of the ship, enables the aircraft to get away without difficulty. To be sure, advantage is always taken of the wind, and even a ten-knot breeze will greatly facilitate the rising of the machine on receiving its kick-off.

The launching problem, therefore, may be regarded as solved. There remains the much greater difficulty of returning to the ship. In fine weather an aeroplane can alight upon the water under the lee of a ship and be hoisted in with the derrick. But one cannot count upon fine weather as a condition of manœuvring at sea. In a strong head wind the seaplane will not have an alighting speed much, if anything, in excess of the rate at which a very powerful warship could steam into it. But, again, one cannot count upon a strong head wind just when it is needed. The deck of a fighting ship offers very little clear space for the alighting of even the most compact type of seaplane. The aircraft must keep its engine running practically until it comes to rest, otherwise it will "flop." If it were possible to design an aircraft with an alighting speed so low that a warship could keep pace with her the thing would be simple enough. It would only be a question of manœuvring her over her resting place, dropping a line, and hauling her into position. But it is very doubtful whether it will ever be practicable to reduce the landing speed of an aircraft much below fifty miles an hour, and it needs half-a-gale of wind to enable a warship to create the equivalent of an air current of this velocity.—*Naval and Military Record.*

FRESH WATER PEARL.

FIND IN A FRENCH RIVER.

PARIS.

Several pearls from fresh-water pearl oysters, which are extremely rare and are found only a few streams in the British Isles and in one or two mountain torrents in the Auvergne region of France, have been discovered in the little River Ance, in the Lozère department.

These fresh-water pearl oysters are easy to fish because they live in very shallow water.

M. Raphael Bubois, an inhabitant of Grandrieu, a village on the banks of the River Ance, has found in one of these oysters an oval-shaped pearl seven millimetres in diameter and weighing forty centigrammes and of a magnificent orient. This fresh-water pearl, which is purple-hued, is tinged with gold, a peculiarity which is explained by the fact that the streams of the region wash down quite considerable deposits of alluvial gold.

Jewel experts say that this fresh-water pearl is believed to be bigger than any ever yet found in the streams of England and Scotland.

WARSHIPS IN PORT.

The following warships and auxiliaries were in port yesterday:

North Wall Basin, *Wild Swan;* South Wall Basin, *Bruce, Moth;* East Wall Basin, *Nesus, L.3, L.27;* North Arm, *Titania, Marazion, Belgol;* West Wall Dock, *Petersfield, Durban;* In Dock, S/Ms. *L.15, L.19, L.20, L.33;* No. 3 Buoy, *Verity, Wishart;* No. 4 Buoy, U.S.S. *Hart, Rizal;* No. 6 Buoy, *Berwick;* No. 7 Buoy, *Wivern;* No. 8 Buoy, *Wolverine, Veteran;* No. 9 Buoy, *Foxglove;* No. 10 Buoy, French, *Algol;* No. 11 Buoy, *Witherington;* No. 12 Buoy, *Iroquois;* No. 13 Buoy, *Wanderer;* No. 18 Buoy, *Ruthenia;* No. 19 Buoy, *Somme;* No. 25 Buoy, *Kharki;* Oil Fuel Jetty, *Francol;* Kowloon Anchorage, *Fortol.*

Foreign Men of War:—French, *Vigilante, Algol;* Portuguese, *Patria;* U.S.S. *Hart, Rizal.*

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With

GEORGE SYDNEY—J. FARRELL McDONALD

VERA GORDON — KATE PRICE — GERTRUDE ASTOR

AT THE QUEEN'S TO-DAY TO SATURDAY At 2.30, 5.10, 7.15 & 9.20.

THE FIRST and most famous of all the big war films!—

JOHN GILBERT

In

THE BIG PARADE

With

RENEE ADOREE AND KARL DANE

AT THE WORLD TO-DAY TO SATURDAY At 2.30, 6.30 & 9.15 p.m.

ROMANCE, escapades and surprises in the merry game of hunting a millionaire husband!—

FOOTLOOSE WIDOWS

With

LOUISE FAZENDA & JACQUELINE LOGAN

AT THE STAR TO-DAY TO SATURDAY Continuous 2.30 to 11.15 p.m.

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FATHER AND SONS WHO MORTGAGED HIS PROPERTY.

ALLEGED BLACK SHEEP OF THE FAMILY.

SERIOUS ALLEGATION OF FORGERY.

DEALINGS WITH AMERICAN FIRM AND BANK OF CANTON.

An interesting case was commenced yesterday at the Supreme Court before the Chief Justice, Sir Henry Gollan, when a father accused his two sons of having forged his name in their dealings with an American firm, Thomas W. Simmons & Co., Ltd.

According to Counsel for the plaintiff, the sons, who were described as the "villains of the piece," had forged away the whole of their father's property and in addition had put his name to a letter of guarantee to the Bank of Canton to the amount of $500,000. These two alleged black sheep were said to have also given a letter of guarantee to the American firm, in their father's name, accepting liabilities to the extent of G.$321,000.

The action was commenced in order to restrain the Bank of Canton and Messrs. Thomas W. Simmons & Co., Ltd., from any interest in the property which the two sons had mortgaged in their father's name. The plaintiff (the father) alleged that the signatures on the documents were forged and that he had never authorised anyone to sign on his behalf.

The defendants in this action are the Bank of Canton and Messrs. Thomas W. Simmons & Co., Ltd., who did not admit that the property was mortgaged without the knowledge of the plaintiff.

The plaintiff, Fok Kam Chuen, *alias* Fok Kam Tsun, *alias* Fok Kam Chun, was represented by Mr. Eldon Potter, K.C., and Mr. H. G. Sheldon, instructed by Messrs. Hastings, Dennys & Bowley. The defendants, Messrs. Thomas W. Simmons & Co., Ltd., and the Bank of Canton, are being represented by Mr. C. G. Alabaster, K.C., and Mr. F. C. Jenkin, instructed by Messrs. Johnson, Stokes & Master.

A special jury was empanelled consisting of Messrs. P. Tester (foreman), R. Rodgers, P. W. Parker, J. O. Sheppard, J. H. Taggart, Wong Kwong Tin and Wong Kam Fuk.

Statement Of Claims.

In his statement of claim, the plaintiff said that he was absolutely entitled to the three pieces of land, which had been mortgaged to the defendants by his sons, and for all the residue of the terms subsisting therein under the Crown leases. He further claimed that no interests should pass to either of the defendants by virtue of an indenture dated February 22nd, 1921, which purported to be an assignment by himself to Thomas W. Simmons & Co.

Signature A Forgery.

Plaintiff further claimed that at all material times he was the owner of the property and that the signature purporting to be his was attached to the document without his knowledge and was therefore a forgery.

Plaintiff also stated that the defendant, Thos. W. Simmons & Co., mortgaged the property to the Bank of Canton without his knowledge, consent or authority, and under the circumstances the title deeds of these lands should be returned to him.

Statement Of Defence.

In their statement of defence, the defendants did not admit that the deeds were put through without the knowledge of the plaintiff or that the signature was a forgery. They further stated that the signature was attached with the plaintiff's consent.

Alternatively they claimed that the signature was at a later stage adopted by the plaintiff when he ascertained the facts.

The defence further alleged that the plaintiff was a partner in the Fook Lee Co., a concern organised by his two sons, and that the plaintiff had authorised his two sons, Fook Chung Yuen and Fook Tai Fui, to borrow money upon the security of the property. They also stated that the plaintiff had been negligent in looking after the title deeds in respect to the property under dispute.

MR. POTTER'S OPENING.

Mr. Potter's opening of the case for the plaintiff occupied the whole morning sitting. He said there was no doubt that gross fraud had been practised by certain people, but he was glad to say that there was no suggestion that his client was a party to such fraud.

Coming to the alleged negligence on the part of the plaintiff in his care of the title deeds, Mr. Potter said that he would submit at a later stage that in law there was no negligence and that one could leave one's title deeds anywhere one wished. If those deeds were stolen, the owner was in no way responsible.

Filed Without Support.

Dealing with the defendants' claim that the signature was authorised, Mr. Potter said that in their answer the defendants could not say who gave the authority for the plaintiff's signature to be attached to the documents, nor could they say where and when such authorisation was given. The only conclusion he could come to was that the plea was filed without a single fact to support it. Counsel added that no doubt it had been done in the hope that some evidence would come out to support it.

Original History Of The Case.

Mr. Potter then took the jury back to the origin of the case. He said that the plaintiff was for many years the proprietor of the Fook Lee Firm (not Fook Lee & Co.) at Nos. 2 and 4, Hillyer Street. Plaintiff sold the business in 1923. The firm was dealing in hardware and metals and was first established by plaintiff's father in the 'sixties or early seventies. The firm started in a very small way and when the plaintiff was about 27 or 28, his father died and the business was left to him.

A Successful Business Man.

Plaintiff was a successful business man, Mr. Potter said, and during the time he had had the business, he was able to acquire much property out of the profits. Plaintiff bought property in the Colony amounting to about three lakhs and also became a co-proprietor in the Tung On Godown Company. The title deeds of these properties were kept in a safe at the Fook Lee Firm. Unfortunately this enabled his son, Fook Chung Yuen, to get hold of the deeds and raise a mortgage on them with the Bank of Canton.

Paternal Feelings.

Continuing, Mr. Potter said that the father was placed in a very delicate position. It was very hard for him to declare to the world that his son was a swindler and the only thing he could do to avoid branding his son was to try to settle with the Bank of Canton. He had, therefore, offered $135,000 in cash to the Bank in settlement of the case. The Bank, however, had asked for $155,000 together with a piece of property worth $20,000 making $150,000 in all.

Mr. Potter said that the jury and the Court would be surprised if they knew that the property was only mortgaged for $100,000 and even with interest payable thereon, would not amount to the sum demanded by the Bank.

Dealings With Simmons & Co.

Reverting back to the affairs of the Fook Lee Firm, Mr. Potter said that in 1916, plaintiff appointed his son, Fook Chung Yuen, to take charge of the business and had given him a power of attorney. In 1920 two other firms were started in the Colony. One of them was Thos. W. Simmons & Co. and the other Fook Lee & Co. Both had offices in York Buildings, Fook Lee & Co. being started by plaintiff's two sons —Fook Chung Yuen and Fook Tat Fui.

A scheme was drawn up for the two firms to be amalgamated, the parties being plaintiff's two sons and Mr. Burdin, local manager of the Thos. W. Simmons & Co. They were supposed to float a limited liability company and the Simmons Co. was to take over the Fook Lee & Co.

Father's Only Part.

Mr. Potter went on to say that the plaintiff had no connection with Thomas W. Simmons & Co. whatever. He was not a partner in that firm and the only transaction he had had with that company was to guarantee another son as compradore to that firm. In that transaction, the father lost $37,000.

For the purpose of amalgamation, the two sons, whom Mr. Potter said were the villains of the piece, handed over a number of documents including the agreement to assign plaintiff's property to the Simmons & Co., and that these documents purported to have been signed by the plaintiff. Counsel said that one had only to look at it to see that the signature was an obvious forgery. The paragraphs had been squeezed in among many other attestations and the signature was also written upside down. The son, Fook Chung Yuen, witnessed the signature.

Only A Lunatic Would Do That.

Mr. Potter, continuing, said that by that assignment, the two sons were to get $25,000 worth of fully paid up shares in the amalgamated company, and he therefore suggested that the sons had got hold of the father's property to finance the company. The sons had not only given away $300,000 in property, but had also a guarantee to the Bank of Canton, in their father's name, for five lakhs. Simmons & Co. in their turn mortgaged the property to the Bank of Canton. Mr. Potter said that it was a palpable forgery, and that the plaintiff, a successful business man, would not have been so stupid to give away $300,000 and guarantee another five lakhs for $25,000 in shares. "Only a lunatic would do that," Mr. Potter added, beside there was another guarantee to Simmons & Co. accepting liabilities to the amount G.$321,000. "I invite any representative from the Bank of Canton to go into the witness box and say that he saw the plaintiff signing the guarantee," said Mr. Potter.

Dishonest Man Would Jump At It.

In passing Mr. Potter mentioned an interesting fact which came to his knowledge only that morning. He said that Mr. Beavis, a respectable resident in the Colony, and who had transacted much business for the plaintiff, had been asked if he could remember the plaintiff going to him to assign his property to somebody else. Mr. Beavis recalled an incident when the plaintiff, his two sons and Mr. Burdin had called at his office with reference to the assignment. The plaintiff there and then had refused to sign it and went away. Later the two sons returned and told Mr. Beavis that their father had signed it. Mr. Potter said that this statement made by Mr. Beavis would have been welcome to any dishonest man. They would jump at it and say "Here, you are, Mr. Beavis said that I refused to sign," but the plaintiff did not take advantage of this because being an old man of 68 years could not recalled himself the incident.

PLAINTIFF'S EVIDENCE.

The plaintiff, an aged man of 69 and very deaf, was then called. He appeared to have a failing memory and was not able to recall the dates of the various incidents connected with the case. He could not hear the interpreter, so His Lordship directed him to be seated outside the box and next to the interpreter.

In answer to Mr. Sheldon, witness corroborated Counsel's opening. He said the reason why he had handed the management of the Fook Lee Firm to his son in 1919 was that he was deaf and knew no English.

Witness said that he had property in Des Vœux Road West and No. 30, 2a-2-4-6-8, Hillyer Street, also belonged to him. In 1920 he mortgaged a group of houses to the International Banking Corporation for $37,000 with which money he guaranteed one of his sons as compradore to the Simmons Co. He later mortgaged the property to the Asia Banking Corporation for a similar amount to wipe off the mortgage with the International Bank.

Witness first came to know that his property had been mortgaged when he saw from an advertisement that the Bank of Canton was going to sell it. He was very much surprised and at once consulted with Mr. Davidson. As a result of this consultation a letter was sent to the Bank of Canton stopping the sale. That was in August, 1923. He at once tried to find his son Fook Chung Yuen but found he had disappeared.

Signature And Chop Alike.

Witness was then shown many documents bearing his signature. He denied signing the documents and said that he had never seen them until his solicitor had shown them to him. Witness said that at one time he was treasurer to the Shun Tak Chamber of Commerce. He had to sign many letters so he made a chop. After he had ceased to be a treasurer to that institution, he kept his chop in a drawer in the Fook Lee Firm. The signatures appearing in the documents were identical to chop.

Witness said his property was worth about $200,000 eight years ago, but just before the strike it went up to about four lakhs.

Mr. Jenkin cross-examined witness as to the date when he gave the power of attorney to his son, where that son used to live and what had become of him. The case was then adjourned.

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PAUL WHITEMAN AND HIS ORCHESTRA
Away Down South In Heaven
Fox Trot *With Vocal Refrain* THE VIRGINIANS
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Black and Blue Blues *With Ukulele and Piano*
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CINEMA NEWS.

BAND OF K.O.S.B. AT THE QUEEN'S.

By kind permission of Lieut.-Col. L. J. Comyn, C.M.G., D.S.O., and officers, the Band of the 2nd Battalion of the King's Own Scottish Borderers will play at the 9.20 performances in the Queen's Theatre on Sunday, Monday and Tuesday next.

At The Queen's To-day.

George Sidney and J. Ferrel MacDonald, who appeared together in "The Cohens and Kellys," appear in a sequel—"The Cohens and Kellys in Paris," which is showing at the Queen's Theatre to-day. The wives of these two fighters, who are really good friends, decide to take sides to please their husbands. Cohen and Kelly respond by trying to outdo each other in generosity to the wives. Kata Price and Vera Gordon are again cast as Mrs. Kelly and Mrs. Cohen. Other members of the cast include Gertrude Astor as a French model, and Charles Delaney, and Sue Carol as the young couple who bear the brunt of the parents' feud. The story deals with the dash of the squabbling partners to Paris to prevent the marriage of a Cohen to a Kelly and the climax is both funny and exciting.

"Annie Laurie" On Sunday.

Lillian Gish has in Annie Laurie, which is coming to the Queen's on Sunday, a rôle different to any she has previously played. It is a gorgeous production, with replicas of famous Scottish castles; hundreds of beard Scottish warriors, in kilts and tartans, fighting with claymores and shields; and a spectacular gathering of the clans at Maxwelton. Kerry plays the leading male rôle as Ian, chieftain of the MacDonald clan, and Hobart Bosworth the historic "Wolf of Glencoe."

The Battles Of Coronel And The Falklands.

The famous British naval, "The Battles of Coronel and the Falkland Islands" will be screened at the Queen's Theatre from Wednesday to Saturday of next week. In the making of this picture no fewer than 38 ships were used, from the Super-Dreadnought "Barham" down to a humble dockyard tug. Counting the crews of these and the dockyard hands at Portsmouth, Malta, etc., between 38,000 and 40,000 men were concerned in the production. Over 4,000 were actually employed by the

(Continued on next Column.)

MISS CHENG OF CHINA.

ENVOY TO EUROPE IN SHORT SKIRTS.

MISSION TO SIR AUSTEN.

MARSEILLES, April 1st.

Mlle. Soumay Cheng, who is 33, and the first Chinese woman to be admitted to the French Bar, arrived at Marseilles on an official visit, as the representative of the Government of Nanking.

She is to make a tour of the capitals of Europe and discuss Chinese affairs with the European Governments.

Mlle. Cheng, who studied at the Sorbonne (the University of Paris), and has visited Europe four times, hopes to see M. Poincaré, the French Premier, and Sir Austen Chamberlain.

She dresses in the most fashionable Western style, wears short skirts, and has her hair bobbed.

"I want to convince the Governments of Europe," she said, "of the real situation in China, which is that the authority of the Nanking Government extends over eighteen provinces, whereas that of Peking is exercised with difficulty over only two. I contend that Nanking is the real capital of modern China."

Mlle. Cheng is going to Nice for a few days and afterwards to Paris and London.

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producing company. On one occasion, 400 dockyard "maties" came on the pay roll for all-night work at Portsmouth. The film has been seen by the King and Queen and it has aroused the greatest interest wherever it has been shown.

At The Star.

"Footloose Widows" which comes to the Star Theatre to-day concerns the ambitions of two young mannequin flappers who tire of the drab monotony of life, and borrow the necessary dresses to pose as wealthy widows. Louise Fazenda and Jacqueline Logan, both popular players, fill the leading rôles, with Jason Robards, a newcomer to the screen, as the hero.

The Big Parade.

Cinema-goers are reminded that owing to the exceptional length of the film, only three performances of "The Big Parade" can be given daily, and these start promptly at 2.30, 6.30 and 9.15 p.m. "The Big Parade" will be screened at the World Theatre until Saturday, and it is a picture well worth seeing twice.

CHIANG KAI SHEK'S ADVENTURE.

THE CONTROL OF PEKING.

M. J. O. P. BLAND'S VIEW OF THE POSITION.

UNCHANGING TRADITIONS AND THE MAN OF DESTINY.

Judging by the latest cabled reports, the opening of the civil war season in China is likely to be later than usual this spring, and its prospects are apparently dull, writes Mr. J. O. P. Bland in a home paper on April 2nd. The preliminary shouting, prescribed by immemorial usage, seems comparatively mild, and the movements of the Southern forces, concentrating for the long-announced advance on Peking, resemble those of the policemen in the "Pirates of Penzance."

General Chiang Kai Shek, the man of "push and go," youngest and most ambitious of the militant politicians arrayed against the Manchurian War Lord, continues to announce that a campaign against Northern "Imperialism" is inevitably imposed by the obligations of his position and by respect for the memory of the late Sun Yat Sen, but his preparations for this sortie lack something of the enthusiastic energy which characterised his movements when these were directed and financed by Comrade Borodin.

His present manœuvres appear to be more concerned with political and financial strategy than with definite military objectives, and rightly so, for a Cantonese expedition against the North without the Russian money and munitions which constituted its driving force two years ago evidently depends for its success upon the adherence, or at least the benevolent neutrality, of the Model Tuchun of Shansi, the "Christian" General, and other chieftains *en route*. And the loyalty of these individuals is an expensive article of very doubtful quality. Hence much running to and fro of secret envoys, delegates, middlemen, and emissaries between the various camps, much buying and selling of allies and armies *in posse*, much giving and taking of solemn assurances, accompanied by clandestine re-insurances and intrigues. At the same time much marshalling and some movement, on paper, of imposing forces, *pour épater les bourgeois* at home and abroad. Above all, a feverish collection of taxes, imposts, and forced contributions for military purposes—and private ends.

Inconclusive.

In the light of all that has happened since the collapse of the Manchu dynasty it is manifestly absurd to expect that any real or permanent change in the situation (as it affects the Chinese masses or the interests of foreign traders) can possibly result from Chiang Kai Shek's advance on Peking, even if this adventure should prove successful. Journalists who after an interview with this or that Tuchun proceed to describe his military forces and chances of a victorious campaign usually forget the important and obvious fact that all those who have adopted civil war as a lucrative profession are equally concerned to prevent any one of their number from attaining to such a degree of power as might enable him to deprive them of their freedom of action and revenues.

Therefore, even assuming that, with the aid of the Model Tuchun or the Christian General, the Cantonese invaders were able to eject the Manchurian War Lord from the capital—a large assumption, for the Southerners have few friends in the Central Provinces—it is safe to say that Chiang Kai Shek would never be permitted to consolidate his position. Professional etiquette and the instinct of self-preservation would compel his quondam allies to make common cause with his defeated antagonist. Therefore, whatever military manœuvres may now be impending will assuredly be as inconclusive as those which have gone before. Their only result, so far as the nation is concerned, must be to increase the impoverishment of the country and the misery of the masses.

(Continued on next Column).

CORRESPONDENCE.

PUBLIC PARKS.

[TO THE EDITOR OF THE "HONG KONG DAILY PRESS."]

SIR,—In your leading article of to-day on the subject of "Bathing Facilities and Playgrounds," the following paragraph occurs:—

"With respect to the provision of a children's playground at Kowloon the trouble has arisen because Sir Henry Pollock, or rather his predecessors were not farseeing enough to raise such questions in Council twenty or thirty years ago."

It is hardly fair to attach all blame to Sir Henry and his colleagues in Council—"the giants of the past"—for a lack of foresight in not "raising such questions in Council twenty or thirty years ago." Thanks to their clearness of vision King's Park in Kowloon has been saved to the residents of the Peninsula by statutory enactment.

I am afraid I must join issue with you when you state that the best sites at Kowloon can only be acquired by Government at enormous expense. When it comes to be a question of safeguarding the public health no expense is too great.

The value of property at Kowloon has receded a great deal from "boom" prices. Were the Government to save, by private negotiations with Crown lessees, one or two of the few remaining open spaces at Tsim Sha Tsui for children's playgrounds, it will be conferring "a boon and a blessing" to Kowloon residents at values that should appear small with what they are likely to be a few years hence. It is not too late to rectify any mistake of the past.—Yours faithfully,

J. P. BRAGA.

Hong Kong, April 25th.

Ed. Note:—We do not wish to blame Sir Henry Pollock for the sins of omission of his predecessors, but there is no doubt that the trouble has arisen because no one foresaw twenty or thirty years ago that a children's playground would be a necessity. Now that all suitable areas are in the hands of private owners we imagine that the Government will find it an expensive proceeding to re-purchase for the object proposed. It may be, as Mr. Braga says, that the money would be well spent but that is another matter.

Unchanging Traditions.

The history of the Republic since 1912, everything in the record of the struggle between the rival aspirants for power, emphasise the transcendent force of unchanging traditions and deep-rooted instincts in the ruling class. Every Chinese knows in his heart that in this struggle all the influences of the West, the new political catchwords and imported slogans, are transient and superficial, alien means adapted to purely native ends. They know that when the Man of Destiny appears he will conform to these instincts and traditions by aspiring to the Throne.

The thing has happened so often in the past. When a dynasty has forfeited the Mandate of Heaven any and every bandit chief in the land knows that he may aspire to the Dragon Throne, and that if he attains to it the nation's sense of the fitness of things will not be violated. He who, by courage and brains, succeeds in establishing himself strongly at Peking would be lacking in both if he failed to claim the Great Inheritance.

It is true (though the Chinese as a nation are generally unconscious of the fact) that the influence and conflicting interests of the Western world have raised now and formidable obstacles in the path of such ambitions, but, as Yuan Shih Kai's fate proved, the instinct behind them remains unimpaired. That Chang Tso Lin aspires to found a new dynasty goes without saying, and everything that we know of the character of Chiang Kai Shek justifies the assumption that, given the opportunity, he, too, would act in accordance with all the classical traditions of the race. He would shed the flimsy trappings of his Republicianism as easily as he has shed the borrowed garments of the Muscovite, and, like the Taiping Princes at Nanking, put on the Dragon robes.

Chiang Kai Shek, Chang Tso Lin, or another! Who shall say! But this much at least is certain: Until the Man of Destiny shall have come to the front the struggle must continue. It is also fairly safe to predict that the final issue will be decided more by the adroit use of brains and money *à l'Orientale*, than by ordeal of battle *à l'Européenne*.

HOME ON LEAVE.

DEPARTURES BY THE "MOREA" ON SATURDAY.

PROMINENT GOVERNMENT OFFICIALS.

Among the passengers leaving by the *Morea* on Saturday are a number of Government officials going on Home leave. These include the Attorney-General (Sir Joseph Kemp), the Puisne Judge (Mr. Justice J. R. Wood), the Postmaster-General (Mr. M. J. Breen) and the Inspector of English Schools (Mr. E. Ralphs). The Rev. Dr. T. W. Pearce, who is leaving the Colony on retirement, will also travel by the *Morea* and, therefore, as the Rev. J. Kirk Maconachie remarked at the laying of the foundation stone of the new wing of Morrison Hall on Wednesday it seems hardly necessary to wish them all *bon voyage*." When the law and the gospel are together on one ship she can hardly fail to arrive in safety.

During Sir Joseph Kemp's absence the duties of Attorney-General will be carried out by Sir Henry Pollock. Mr. Philip Jacks, who is now due back from Home leave will take the place of the Puisne Judge. Mr. G. R. Sayer will act as Postmaster-General and Mr. G. P. de Martin as Inspector of English Schools.

PRESENTATION TO MR. E. RALPHS.

GIFT FROM ST. JOHN. AMBULANCE.

Mr. E. Ralphs was presented yesterday with a gold lacquer tray and tea service from the Officers and members of the St. John Ambulance Brigade.

Mr. Ralphs is a commander of the Order of St. John, and the Assistant Commissioner (in charge of the district) of the district staff of the Hong Kong corps of the Brigade.

Mr. Ho Kom Tong, O.B.E., Knig. of Grace of the Order of St. John, and a district officer in the Brigade, made the presentation which he said was a grateful acknowledgment of Mr. Ralphs' untiring zeal and services during the past fourteen years.

"Untiring Zeal."

Mr. Ho Kom Tong added that the work of Mr. Ralphs had been appreciated more and more. It was only fitting that the officers and members should give him a token of the high esteem in which he was held. They took the opportunity to bid Mr. and Mrs. Ralphs and family *au revoir*, to wish him a pleasant voyage and a splendid holiday. (Applause.)

Mr. Ralphs Reply.

Mr. Ralphs in reply said that he felt it very embarrassing to receive so beautiful a present for the thanks should really be from him to all ranks in the Brigade.

It was about fourteen years ago—just at the beginning of the War—that Mrs. Ralphs and he became the first members, and then Dr. Koch joined. Work at first had been very difficult; very few knew anything about it and very few were willing to join.

Mr. Ralphs emphasised the assistance given by Mr. Ho Kom Tong. Mr. Ho's nephews had joined and then other helpers came along; and hard work had made the Brigade a very fine corps. He was confident that they would keep the work going.

"When I go," he continued, "the work will be carried on by Mr. Morris and I am sure that officers and members of all ranks will give him the same help which they so very kindly gave me."

Among those present were: Mr. A. Morris, A.C.P., M.R.San.I., District Superintendent; Mr. Ho Kom Tongffi Dr. W. B. A. Moore and Dr. D. J. Valentine, Corps Surgeons; Mr. G. W. C. Burnett, Corps officer; Mr. T. K. Chak, Corps Officer; Dr. Ma Luk, Supernumerary Divisional Surgeon; Mr. Ip Lan Chuen, J.P., Secretary of the Hong Kong Chinese General Chamber of Commerce and a member of the Brigade Finance Committee; Mr. I. B. Trevor, Divisional Superintendent, Kowloon-Canton Railway Division; Mr. C. H. Blason, Divisional Superintendent, Shaukiwan Division; Mr. E. Savage, Divisional Superintendent, Kowloon Division; Mr. Chao, St. Joseph's College Division; Miss Tsang Yiu Cheung, Nursing Officer, No. 2 Nursing Division, representing the Nursing Divisions.

DR. T. W. PEARCE.

BOARD OF EDUCATION'S APPRECIATION OF SERVICES.

"SPIRIT OF COURAGE AND KINDLINESS."

At the 61st Meeting of the Board of Education held yesterday, the Chairman proposed the following resolution:—

That the Board deeply regrets to learn of the resignation of Rev. Dr. Pearce and desires to place on record an appreciation of the very valuable services rendered by him during his eight years as a member of the Board.

Mr. A. E. Wood said that it was for him a sad duty as well as a privilege to propose the resolution. Dr. Pearce's intimate association with education in China for half a century was well known to those who were present. His colleagues on the Board had had many opportunities of observing the serene large-mindedness with which he approached difficult problems. To Dr. Pearce, Dr. Tso and Mr. Ralphs belonged the distinction of having been Members of the Board since its inception 8 years ago. Mr. Wood first met Dr. Pearce 20 years ago tremblingly before him at his first examination in Cantonese. He remembered that Dr. Pearce asked him if he knew another expression for 'pick-pocket,' and while he was hesitating, Dr. Pearce in his genial way obligingly supplied the answer. Dr. Pearce and his infectious laugh which was a continual light would be very much missed. His interest in Education was not confined to what could be learned from books, but he was at home on the cricket field, and wherever healthy games were played. When Dr. Pearce had gone, it would be for those who were left behind to do their best to foster the spirit of courage and kindliness which he left behind as a legacy to those who were to follow after him.

In seconding the Resolution Dr. S. W. Tso said he had known Dr. Pearce for 35 years, and bore testimony to the outstanding services which he had rendered to the cause of Education.

The Resolution was carried by acclamation.

Contrast With 50 Years Ago.

In reply, Dr. Pearce referred to the remarkable contrast between educational conditions in the Colony and China 50 years ago and those of to-day. In the course of some interesting reminiscences he referred to the conservatism of the parents of Chinese children in the days of Dr. Eitel and how they clung to the old method of learning by heart. In those old times in Hong Kong it was not considered proper for a man to visit girls' Schools. With this he contrasted some remarks recently made by Mr. Hornell in speaking of the lady under-graduates in the University.

Dr. Pearce said that he had had much to do with educational matters during his long service in the Colony, and it was to education that he owed his sunniest memories. In thanking the Board for their kind resolution he said he had always admired the harmony of the Board and he himself had tried to work harmoniously with them.

MR. SETH, AN ADMIRABLE JURYMAN.

BUT EXCUSED FROM SERVICE.

When Mr. J. H. Seth's name was called among the special jurors at the Supreme Court yesterday morning for the case in which a father had the unpleasant duty of making allegations against his two sons (reported elsewhere), Mr. Potter said that while Mr. Seth would be an admirable juryman, he should be excused from sitting in this case as he was the first official receiver appointed in connection with the liquidation of Thos. W. Simmons & Co.

Mr. Seth was accordingly excused.

Another juryman, Mr. Wong Kwong Tin, who was late in Court had to apologise to his Lordship and said that he was delayed by the ferry.

THE CORNET IN THE FLAT.

COMPLAINTS AGAINST H.K.V.D.C. MUSICIAN.

"LOUD AND FAULTY."

Troubles arising out of the cornet practising of a zealous member of the Hong Kong Volunteer Corps band were aired yesterday morning at the Kowloon Magistracy before Mr. Schofield.

A summons had been taken out by Mrs. J. Baton of the first floor of No. 2, Pratt Building, against Mr. Henrique Compos of the ground floor of the same building.

The complainant, a hairdresser by profession, said that one of her customers very much complained of the noise and witness telephoned to the police. However the playing had ceased before an officer arrived. Witness mentioned several days on which the cornet had disturbed and once the noise went on till 8.15 p.m.

Hammered On The Floor.

Mr. George Komor, who boards at complainant's flat, said that on one occasion the playing started quite early in the morning, at 8 a.m., and his father hammered on the floor in protest. The notes were "loud and faulty." He saw defendant and there was a sharp passage between them.

The defendant's case was that he restricted his musical exercises to between 11 a.m. and 1 p.m. and later between 4 p.m. and 5 p.m. He had never played his cornet after sunset.

His Worship: Most ladies rest before 4 p.m.

The defendant: If I had been approached in a proper manner I would have done my best to meet any requests.

He went on to say that Volunteer Orders enjoined that practice should be carried out at reasonable hours.

His Worship: Isn't it unusual to practise a loud instrument like this in a flat and not in the open air.

The Baby Complicates Matter.

The Magistrate having said that he did not wish to stop defendant practising, Mrs. Baton agreed that she did not object to practising between 10 a.m. and noon. The afternoon performance she did dislike.

Defendant: My bady usually sleeps at that hour, but I will accept your Worship's ruling.

Mr. Schofield accordingly restricted Mr. Campos' inside practising to the hours mentioned and made an order to that effect.

YUNNANESE GENERAL ARRESTED.

POSSESSION OF MORPHIA.

Yeung Chung Ching, a well dressed Chinese who was stated to be a Yunnanese General, appeared before Mr. R. E. Lindsell at the Central Magistracy yesterday morning for having in his possession 15 grains of morphia, and 50 grains of heroin. The defendant arrived in Hong Kong on his way to Nanking, but when searched after leaving the Canton boat, the drugs were found on him and he was arrested.

Mr. H. A. Taylor, Government Monopolist and Analyst, prosecuted, the defendant being represented by Mr. L. D. Turner.

Mr. Turner told the Magistrate that the head of the Imports and Exports Office, Mr. G. E. Sayer, desired to see the defendant, and asked for an adjournment. He also said that he would probably have to obtain a witness from Canton. His client did not deny possession of the drugs, but would deny knowledge of having them. He carried the drugs in a parcel quite openly and without any attempt at concealment.

The case was remanded until 11.30 on Saturday, with bail at $2,500 being allowed.

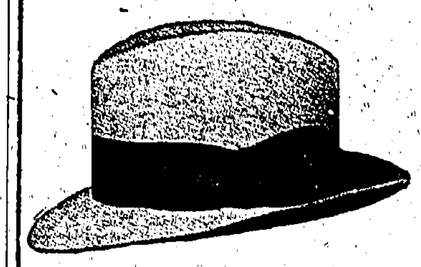
CHARGE AGAINST CHINESE CONSTABLE.

HARBOURING A YOUNG GIRL.

At the Kowloon Magistracy before Mr. W. Schofield, a Chinese constable was charged with receiving and harbouring a young Chinese girl without the consent of her parents.

Sergeant Haywood asked for a date to be fixed as Mr. F. H. Williams, assistant Secretary for Chinese Affairs, would prosecute.

The defendant was remanded until next Tuesday afternoon on $250 bail.



NEW STOCK OF SNAP BRIM (as illustration) FELT HATS

due to-day by the

S.S. "MOREA"

and expected to be on show this afternoon.

Made from pure natural fur in shades of Fawn, Stone, Drab, Grey, etc., and priced at $12.50, they offer exceptional value.

Also light weight Travelling Hats at $8.50 that will roll up into the pocket.

Less 10% discount for cash.

Wm. POWELL, Ltd.

— The Gentlemen's Outfitters. —

SOME RECORDS WE RECOMMEND

Columbia New Process RECORDS

"CHAUVE SOURIS"

9220 RUSSIAN BARCAROLLE / ROUND THE HAY WAIN

4423 SONG OF THE BLACK HUSSARS / GRIEF (CHOPIN'S ETUDE)

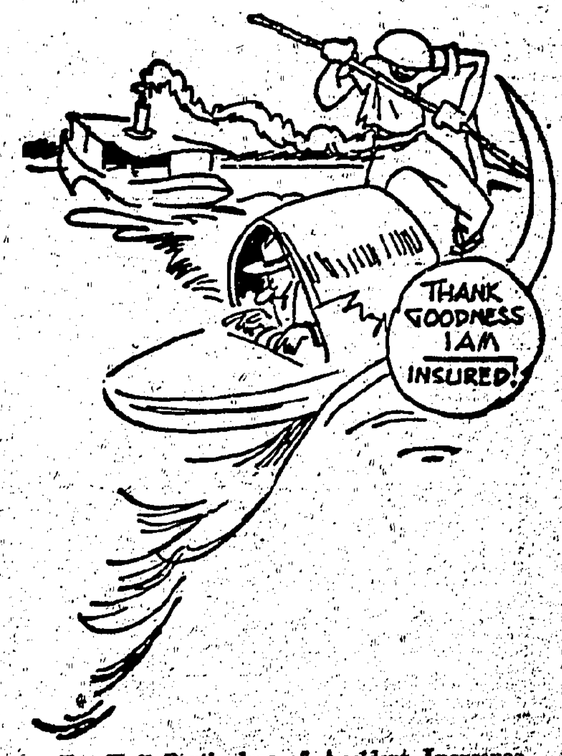
4424 A PASTORAL / SING TO ME THE OLD SONGS

4425 BERCEUSE / GIPSY SONG

THE ANDERSON MUSIC CO., LTD.

GENERAL ACCIDENT, FIRE & LIFE ASSURANCE CORPORATION, LTD.

By Appointment By Appointment



For Full Particulars of Accident Insurance, Apply to the Agents—

JAMES H. BACKHOUSE LTD.

11, CHATER ROAD (2ND FLOOR). [A.F.S.]

NEW ADVERTISEMENTS.

NOTICE.

THIS is to advise that from the 24TH INST. MR. JULIUS MARCUS No Longer Represents our Company.

(Signed) CHINA COTTON AND SILK WORKS, LTD.
Incorporated under the Companies Ordinance of Hong Kong.
[6176

HONG KONG CRICKET CLUB.

TENNIS TOURNAMENT.

THE Booking of Seats by Members at the PAVILION for the FINALS of the OPEN CHAMPIONSHIP SINGLES and DOUBLES will cease at 8 P.M. on FRIDAY, 27TH APRIL, after which date booking will be at Messrs. MOUTRIE & Co. [6177

ST. STEPHEN'S COLLEGE.

ALL Old Boys, Parents and Friends are invited to attend the Laying of the Foundation Stone by H.E. THE GOVERNOR, at STANLEY PENINSULA, on FRIDAY, APRIL 27TH.

2.15 P.M.—Hong Kong Hotel Buses and Cars leave BLAKE PIER.
(Tickets: $1.00 for Double Journey, from BLUE BIRD.)

3.30 P.M.—Stone-laying by H.E. THE GOVERNOR.

4.00 P.M.—Tea on the Site.

4.15 P.M.—First Bus leaves for HongKong.

The Band of the 1st Battalion Queen's Royal Regiment, by the kindness of Col. Boyd and Officers, will play before and after the Ceremony. [6 74

ROYAL HONG KONG YACHT CLUB.

THE CLOSING CRUISE will take place on SATURDAY, APRIL 28TH.

All Friends of Members will be Welcome at the CLUB HOUSE.

Launches for Members and the Public will leave STATUE PIER at 2.15 P.M. and 2.45 P.M.

Championship and Other Trophies Won during the Season will be presented during the AFTERNOON.

B. J. VERNALL,
Hon. Secretary, R.H.K.Y.C.
[6171

THE CANTON INSURANCE OFFICE, LTD.

NOTICE TO SHAREHOLDERS.

THE FORTY-SEVENTH ORDINARY GENERAL MEETING of SHAREHOLDERS will be held at the Offices of the Undersigned on THURSDAY, the 17TH MAY, 1928, at NOON, for the purpose of receiving the Report of the General Agents, together with a Statement of Accounts for the Year ended the 31st DECEMBER, 1927.

The SHARE REGISTER and TRANSFER BOOKS will be CLOSED from the 3RD to the 17TH MAY, 1928, Both Days inclusive.

JARDINE, MATHESON & CO., LTD.
General Agents.
Hong Kong, 26th April, 1928. [6172

UNIVERSITY OF HONG KONG.

NOTICE.

MATRICULATION, SENIOR AND JUNIOR LOCAL EXAMINATIONS.

DECEMBER, 1928.

NOTICE IS HEREBY GIVEN that the above Examinations will Begin on TUESDAY, NOVEMBER 13TH, 1928. Forms of Entry and Copies of the Regulations and the Syllabus can be obtained on application to the REGISTRAR.

Entry Forms duly filled in, should reach the REGISTRAR, together with the Statutory Fees, on or before MONDAY, JULY 2ND, 1928. Fees shall be paid in accordance with the following Scale:—

MATRICULATION AND SENIOR LOCAL EXAMINATIONS .....H.K. $20.
JUNIOR LOCAL EXAMINATION..H.K. $12.

Candidates offering more than Five Subjects in the Matriculation, Senior and Junior Local Examinations will be charged an Additional Fee of $1 for Each Subject so offered.

An Additional Fee of $5 will be charged for *Each* of the following Subjects:—Foreign Languages other than French and Portuguese; Higher Mathematics; Hygiene and Physiology.

The following Scholarships, further particulars of which may be obtained from the REGISTRAR, will be awarded on the Results of the Matriculation and Local Examinations:—

(1) Two King Edward VII Scholarships of the value of £40 Per Annum, open to British Subjects only.
(2) One Hong Kong Government Educational Scholarship, open to Girl Candidates from Hong Kong Schools.
(3) One Hong Kong Government Educational Scholarship, open to Boy Candidates from Hong Kong Schools.
(4) Four Hong Kong Government Studentships-in-Training, open to Candidates from Hong Kong Schools.
(5) Four Montargis French Prizes—Two of the value of $50 Each for Matriculation and Senior Candidates, and Two of the value of $25 Each for Junior Candidates.

Bound Copies of Examination Question Papers, set at past Examinations, may be obtained from the REGISTRAR at $1 Per Set.

W. B. FINNIGAN,
Registrar.
23rd April, 1928. [6175.

INTIMATIONS.

CHINA UNDERWRITERS, LIMITED.

NOTICE IS HEREBY GIVEN that The FOURTH ANNUAL ORDINARY GENERAL MEETING OF SHAREHOLDERS OF CHINA UNDERWRITERS, LIMITED, will be held in the Board Room of Messrs. SHEWAN, TOMES & Co., St. George's Building, Chater Road, Hong Kong, on WEDNESDAY, the 2ND DAY of MAY, 1928, at NOON, for the purpose of receiving the Report of the Board of Directors and a Statement of Accounts for the Year ending 31st DECEMBER, 1927, and of electing Directors and Auditors.

The TRANSFER BOOKS of the Company will be CLOSED from 23RD APRIL, 1928, to 2ND MAY, 1928, Both Days inclusive.

By Order of the Board of Directors,
HERBERT R. STURT,
Secretary.
Hong Kong, 19th Apr., 1928. [6152

HONG KONG JOCKEY CLUB.

DRAFT Programmes and Entry Forms for the FOURTH EXTRA RACE MEETING to be held on SATURDAY, 5TH MAY, 1928 (Weather Permitting), may be obtained at the RACE COURSE, HONG KONG CLUB, and CAUSEWAY BAY STABLES.

Entries will CLOSE at 6 P.M., on FRIDAY, 27TH APRIL, 1928.
[6183

THE HONG KONG IRON MINING CO., LTD.

To:—
ERNST DE BAVIER
HERMANN JOHN MANDL
HUGO SUTER AND
DR. KARL JUSTI.

TAKE NOTICE that in consequence of the Calls not having been paid on the Shares set out against your respective Names hereunder:—

ERNST DE BAVIER ...50 Shares Nos. 8191/8240.
HERMANN JOHN MANDL .....50 Shares Nos. 9201/9250.
HUGO SUTER ..... 5 Shares Nos. 9471/9475.
DR. KARL JUSTI ... 25 Shares Nos. 9551/9575

Due Notice having been advertised on the 24th DECEMBER, 1927, the Shares above named are HEREBY Declared Forfeited under the provisions of Articles Nos. 35-42 of the Articles of Association.

Dated 23rd day of April, 1928.

By Order of the Board of Directors,
L. S. GREENHILL,
Secretary.
Hong Kong, 23rd Apr., 1928. [6168

NOTICE.

MONIES Up to $30,000 are Available for Investment on 1st Class Mortgage Security subject to a Trustee Valuation.

Apply—MESSRS. DEACONS,
6112] Prince's Building.

IN THE SUPREME COURT OF HONG KONG.

PROBATE JURISDICTION.

IN THE MATTER OF THE ESTATE OF TSOI KUNG PO *alias* TSOI WING KIN, LATE OF No. 10, ARBUTHNOT ROAD, VICTORIA, IN THE COLONY OF HONG KONG, DECEASED.

NOTICE IS HEREBY GIVEN that the Court has, by virtue of Section 58 of The Probates Ordinance 1897 (No. 2 of 1897), made An Order Limiting the Time for sending in Claims to or against the above Estate to the 15TH Day of MAY, 1928.

Creditors and Claimants are hereby required to send their Claims to the Undersigned by the above Date.

Dated this 18th day of April, 1928.

WOO AND NASH,
Solicitors for the Executors,
Nos. 4 & 6, Queen's Road Central,
Hong Kong.
[6151

G. R.

PUBLIC AUCTION.

PARTICULARS AND CONDITIONS of the Sale by Public Auction to be held on MONDAY, the 30TH DAY OF APRIL 1928, at 3 P.M., at the Offices of the Public Works Department, by Order of HIS EXCELLENCY THE GOVERNOR, of One Lot of CROWN LAND at Mong Kok in the Colony of Hong Kong, for a term of 75 years, with the option of renewal at a Crown Rent to be fixed by the Surveyor of HIS MAJESTY THE KING, for one further term of 75 years

PARTICULARS OF THE LOT.

No. of Sale.	Registry No.	Locality.	Boundary Measurements. N. ft.	S. ft.	E. ft.	W. ft.	Contents in square feet.	Annual Rental. $	Upset Price. $
1	Kowloon Inland Lot No. 2111.	Junction of Nathan Road & Bute Street, Mong Kok.	As per sale plan				36,920	424	92,300

[6163

INTIMATIONS.

FOR SALE.

NEWSPAPER PRINTING MACHINE. In thoroughly Good Order. Capable of Printing Four Pages at One Time of the Average Size Newspaper.—Apply Box 6117, c/o *Daily Press* Office. [6117

WHY Continue to suffer when POO ON HERBS are within your reach—Pimples, Catarrh, Asthma, Bronchitis, Cough, Constipation, Diabetes, Dropsy, Rheumatism, and many other diseases. No Drugs, Purely Chinese Herbs.

POO ON HERBS CO.,
66, QUEEN'S ROAD CENTRAL, 1ST FLOOR.

NEWLY Furnished 5 Roomed BUNGALOW, MAGAZINE GAP, Tennis Court, Modern Sanitation. TO LET for 6 Months from 1st JUNE. Moderate Rental to Suitable Tenant.—Apply: Box No. 6133, c/o *Hong Kong Daily Press*. [6133

THE MISSES WOODS wish to Announce their Departure from the Colony for Good on MAY 30TH by "EMPRESS OF ASIA," and to give Notice that they TERMINATE their DANCING TUITION on MAY 4TH. Pupils should book Early for the YALE BLUES, a Dance that it is Most Essential To Learn.—Studio: 3, BEACONSFIELD ARCADE. TEL. C. 3128. [328

$10 REWARD.—LOST on "EMPRESS OF CANADA," APRIL 18th, A TURQUOISE BROOCH in Form of a Bee.—Apply: SCOVIL, KINGSCLERE, KOWLOON. [333

FINE PIANO FOR SALE (MOUTRIE $600 MODEL). Splendid Tone. PRICE: $350.—Ring MRS. HARRY WOODS, C. 3128 for Appointment to Inspect Same. Owner leaving Colony next Month. [332

TO LET.—No. 1, NORTH POINT VIEW. Modern BUNGALOW in Good Repair.—For particulars, Apply to MESSRS. DEACONS, No. 1, DES VŒUX ROAD CENTRAL. [331

Hong Kong Office: 11, Ice House Street.
London Office: 21, Bride Lane, Fleet Street, E.C. 4.

The Daily Press.

HONG KONG, APRIL 26TH, 1928.

REGULATION OF HONG KONG SHIPPING.

It has been agreed that Hong Kong is to raise its standards of survey for ocean-going passenger ships up to Home Board of Trade requirements, the announcements regularising this being published in the *Gazette* last February. We gather from the annual report of the Chamber of Commerce, however, that important questions are still outstanding in regard to the framing of appropriate, up-to-date regulations for the other classes of shipping,—vessels engaged in the Far Eastern trade, river steamers, launches, etc. It is made clear in several places in the report that the Board of Trade is only concerned with the regulations affecting ocean-going shipping. In regard to our "home trade," apparently, Hong Kong is free to make its own regulations, and this is just as well, from an economic standpoint, for Hong Kong shipping has to compete with vessels under the flag of China, which imposes no maritime laws or regulations of any kind. The difficulty we are "up against" was succinctly stated by Mr. R. SUTHERLAND in an illustration he gave during one of the Chamber of Commerce discussions on this question. He remarked:—

"When it was realised that the coast trade of China to a great extent was conducted from purely Chinese ports, British owners had of necessity to place well-found ships in competition with others not required to comply with such a high standard. British owners were thereby under a great handicap.

"As an example of this he would mention that in 1924 a vessel went under survey in Hong Kong for loadline, and it was found that, in order to fulfil the requirements of the surveyors, something like two lakhs of dollars would have to be expended. Rather than spend this on a ship of her age, the owners sold her. She eventually went to Shanghai, changed her flag to China, spent Tls. 4,750 in Shanghai, and on that obtained her certificate. Since then she had run in and out of Hong Kong as an active competitor with the vessels of her original owners."

The Board of Trade having no interest in local shipping, it may be wondered why Hong Kong should go to the trouble of revising her own regulations. In reply to a question on this point, the Harbour Master explained to the Shipping Committee of the Chamber that unless local regulations are made, the Board of Trade Regulations will apply, and these may be found unsuitable, or unduly onerous, if not modified to meet local conditions. Mr. WILTON, the Board of Trade expert, made the surprising statement, in the course of the discussion, that

"At present there are no instructions in this Colony regarding construction of ships, so far as the Government is concerned, and it is the intention now to put into force regulations with a view to ensuring a definite standard of efficiency and uniformity of practice in survey work. . . . Regulations safeguard the interests of shipbuilders and shipowners in that they ensure equity of treatment and a uniform standard of survey. There are no regulations at present for construction. It is doubtful, however, if on well-found ships much change would be called for."

It says a good deal, at any rate, for our local shipyards and shipowners that, in spite of absence of local regulations, a high standard has been maintained in regard to local shipping, and perhaps it also shows that Government control and regulation are not so essential as the bureaucrats are disposed to imagine. To some extent the explanation is, probably, that plans drawn up in accordance with Board of Trade requirements are usually furnished when ships are built in local dockyards; furthermore, much of the shipping that plies in and out of Hong Kong was built in United Kingdom dockyards under the supervision of Board of Trade surveyors.

It is proposed by the Government, on the recommendation of its technical advisers, that the survey requirements for ships holding the Hong Kong coastal passenger certificate shall be "the Board of Trade survey regulations for 'Home trade limits' passenger ships of the 'mixed' type." This, we are afraid, will not convey very much to the general reader, nor did it help the Shipping Committee of the Chamber to any extent, for it appears from the Chamber's annual report that copies of the Board of Trade survey regulations above mentioned are not obtainable in the Colony at present, and the Chamber found itself compelled, eventually, to ask the Government to postpone consideration of the revision of local regulations until the appropriate documents were available. The most that could be elicited from the Board of Trade expert (Mr. WILTON) was the following:

Mr. WILTON thought that the category designated by the Board of Trade as "Home Trade Limits" met the situation very well. It really set an exceedingly moderate standard, because much of local coastal trade was carried on under conditions practically equivalent to foreign-going. Even if, in some respects, "Home Trade Limits" rules were found too onerous they could be modified by the Hong Kong Government, on good cause shown.

Mr. WILTON was asked if he could put before the Chamber the precise requirements of the rules, to which he replied that they had been built up in the course of many years and were scattered through a number of documents, minutes, rulings and amendments issued by the Board of Trade. It would be impossible to put the subject before the Chamber in a single document; the question was one for special study. He could say generally that the proposed category set a standard by no means high and even so was open to modification. There was nothing to fear from the subdivision rules.

Various other aspects of the subject, too technical for exhaustive treatment here, were also considered by the Shipping Sub-Committee, for example, the safeguarding under any proposed local regulations of the important Far Eastern emigration trade and Hong Kong's special interest in that trade; the general interests of British shipping in competition with the shipping of nations observing lower standards of construction and life-saving equipment; reciprocal arrangements respecting survey requirements with other Far Eastern ports; a precise definition of the highly important term "coastal limits"; the safeguarding of the Australian and Indian trades, etc. Though these subjects will scarcely appeal to the general reader, shipping members of the Chamber will doubtless be grateful to the Shipping Committee for the thoroughness of their work and will value the condensation of the discussions which gives a clear and concise presentation of the case and forms, in our opinion, one of the most important sections of the Chamber's particularly informative report.

INTIMATIONS.

AWARDED 50 GOLD & PRIZE MEDALS.

IT NEVER VARIES!

SOLE AGENTS:—

A. S. WATSON & CO., LTD.

WINE AND SPIRIT MERCHANTS.
PHONE C. 616.
[50

Two Chinese cases of small-pox were reported from Old Kowloon on Tuesday. One Chinese case of diphtheria was also notified from Victoria.

Sub-Inspector J. S. Dick was successfully operated on at the Kowloon Hospital yesterday morning at 10 a.m. and is now progressing favourably.

The Canton Insurance Office, Ltd., will hold its 47th ordinary general meeting at the office of Jardine, Matheson Co., Ltd., on Thursday, May 17th at noon.

A Chinese girl in an attempt to commit suicide jumped into the Harbour at Kennedy Town, but was rescued by some junk people. The girl who is only 16 years of age was taken to the Government Civil Hospital for treatment.

BLUEJACKET'S UNTIMELY DEATH.

ACCIDENTALLY SHOOTS HIMSELF.

FUNERAL TAKES PLACE TO-DAY.

The untimely death of a British bluejacket named G. Othen was reported yesterday. The unfortunate man was said to have shot himself accidentally while examining a comrade's revolver.

It appeared that Othen and another sailor were on duty at the Kai Tack Aerodrome after midnight on Wednesday. At 5 a.m. yesterday they both went into the cook-house to prepare tea for the men who were to relieve them. Both men carried an Automatic Colt while on duty and when inside the kitchen, Othen's comrade complained of something being wrong with his pistol. Othen said he would examine it for his comrade thinking that there was a bullet in the chamber. The colt was handed over to him and Othen began to investigate what was wrong.

He was fumbling about with the weapon when it went off. His comrade who was preparing the tea heard a loud report and on turning round saw that Othen had collapsed. The Police were informed, but Othen died within a few minutes, the bullet having entered his chest. The body was removed to the Kowloon Mortuary, and the funeral takes place to-day.

A. B. Othen came from Dorsetshire and was 24 years of age. He was not married and was attached to the Air Force.

ST. STEPHEN'S COLLEGE.

TO-MORROW'S FOUNDATION STONE LAYING.

The laying of the foundation stone of the new buildings of St. Stephen's College at Stanley by H.E. The Governor takes place to-morrow afternoon. All old boys, parents and friends are invited to attend. Hong Kong Hotel 'buses and cars leave Blake Pier at 2.15 p.m., the fare for the double journey being $1.

The stone laying ceremony is arranged for 3.30 p.m., tea will be served on the site at 4 p.m. and a quarter of an hour later the first 'bus leaves for Hong Kong.

The Band of the 1st Battalion, the Queen's Royal Regiment, by permission of Col. Boyd and officers, will play before and after the ceremony.

UNIVERSITY LECTURE.

H.E. THE GOVERNOR CONTINUES HIS ANALYSIS OF THOUGHT.

H.E. the Governor delivered yesterday at the University the second of a course of three lectures on "An Analysis of Thought and its Activities." The argument of the first lecture was carried forward and amplified to an interested audience.

THE CROWD!

An example of the helplessness of a Chinese crowd when anything goes wrong was seen yesterday when an old man fainted outside the A.P.C. building. A crowd at once assembled, talked and gesticulated but did nothing.

An American lady, formerly a professional nurse happened to be passing and at once took charge of the situation. She forced back the audience allowing a certain amount of fresh air to get to the old fellow and he very soon revived. He was helped to his feet and wandered off wondering what the crowd and the excitement were about.

INDIAN SOLDIER MISSING.

An Indian soldier who had been discharged from the service on medical grounds was sent back to India with other soldiers by the s.s. *Santhia*. He was last seen on the ship before it sailed, but was suddenly missed from the Company. As the missing man had often expressed a wish to settle in Macao it is believed that he left the ship either by a sampan or motor-boat and took the afternoon steamer to the Portuguese colony. The report *was made yesterday morning, but* up to a late hour last night there was no further news of the missing man.

WEATHER REPORT.

The weather report, forecast and remarks issued by the Royal Observatory, Hong Kong, at 5 p.m. yesterday state:—

The anti-cyclone is now central to the south-east of Tokyo. Depressions are indicated over Indo-China and to the north-west of Shantung.

Local forecast:—East winds, moderate, cloudy.

MOSCOW PRELATE UNWELCOME.

MARSHAL CHANG TSO LIN KEEPS OUT A BISHOP.

INTRIGUE SUSPECTED.

HARBIN, April 11th.

There was much comment in Russian circles when it became known that Moscow was sending out the Metropolitan Bishop Seraphin to take over the Orthodox Churches in the Chinese Eastern Railway area. It is stated that he arrived some time ago in Chita and sent one of his assistants *incognito* into Chinese territory to find out how he was likely to be received by the local Russian clergy, as well as to give his proposed programme on his arrival. The writer is not in a position to state whether this assistant is still here. He no doubt sent some reports to the Metropolitan, for the latter afterwards decided that he would first visit Habarovek, Vladivostock and Kamchatka before coming to Harbin, and then on his return to Moscow. This means that his visit has been delayed for about two months, and on the top of this comes the Peking news that Marshal Chang has decided that Seraphin shall not be allowed to come into Manchuria at all. He takes the position that, as the Soviet authorities have always been antagonistic to the church in the past, the real object of the Metropolitan's visit has political significance and therefore it is best that the present Russian atmosphere in North Manchuria should not be disturbed. The Russian clergy here as well as elsewhere in the Far East take their orders direct from Serbia, where the seat of the Orthodox Synod is now located. Hence they could hardly obey any instructions from the Moscow Church Delegate, especially if these were not in line with those of Serbia. Undoubtedly the object of the Soviet authorities in sending this dignitary is to try and get back into their hands the Russian churches in Manchuria, which were built entirely with Russian money in the Czarist days. At all important stations as well as at some of the smaller stations on the C.E.R. there is at least one Orthodox Church at which services are still held and which are well attended, especially by railwaymen who, though Soviet citizens, are not Bolsheviks, and only took out Russian passports in order to be able to stay in Railway service.

Moscow's Ambition.

Moscow wants particularly to get into their hands the churches located at these railway settlements, where at least three quarters of the residents are in railway employ and where there are no important Chinese officials to trouble about the activities of Russians so long as they do not flaunt propropaganda.

In Harbin it is quite a different matter, for here there are more émigrés than Soviet citizens, and the railwaymen do not play any conspicious part in Church life. Hence any move on the part of Moscow cannot meet with success, though it may spread a certain amount of discord among church people and the clergy, a matter Moscow may also be counting upon, for the more the discord among their enemies, the stronger they entrench themselves.

The attendance at all the Russian churches during the whole of Lent and especially the last weeks has increased noticeably as compared with former years, and each place of worship in Harbin can hardly hold the crowds which go to the services, including confession and Holy Communion. This may be for the reason that the clergy no longer draw any stipend from the Railway or any other institution and hence are forced to visit their parishioners much more frequently than heretofore in order to get their support and at the same time enlist that of others.—*N.-C. Daily News.*

AN EXPENSIVE "FREE RIDE."

An unemployed Chinese in the attempt to travel to Sumchun free of charge, was fined $10 by Mr. W. Schofield at Kowloon Magistracy. Mr. Winyard, Traffic Inspector of the Kowloon-Canton Railway, prosecuted and said that the defendant was caught riding on the steps of a third-class carriage as the train was nearing Taipo. It was stated that the fare would have cost him 55 cents.

MARSHAL FENG YU HSIANG ENTERS TSINAN.

SHANTUNG TROOPS IN FULL FLIGHT.

CHANG TSUNG CHANG FLEES TO FENGTIEN.

BANDIT OUTRAGE IN WEST HUPEH.

Marshal Feng Yu Hsiang has entered Tsinan, much to the perturbation of the Nationalists, who intended that Marshal Chiang Kai Shek should be the first to do so. Chiang, however, was held up near Tsian. The Shantung forces are reported to be in full flight for the coast, and brigandage is rife. General Chang Tsung Chang is reported already to have left by sea for Yingkow in Fengtien.

A message from Peking claims that Tsinan is still in the hands of the Northerners, and that the Nationalists are 30 miles away. The message also mentions a conference between Chang Tsung Chang, Sun Chuan Fang and Pan Fu, the Peking Prime Minister. This does not on the face of it appear very probable, quite apart from the Southern claims to the city. The reported decisions of the conference are that no resistance will be offered to the Southerners until they meet the Manchurian troops at Tehchow. The Fengtienese will attempt to break through the Kuominchun line and reach the Lunghai Railway.

A late cable from Hankow announces an appalling outrage by bandits and deserters at Kingmen in West Hupeh. It is reckoned that 5,000 inhabitants of all ages have been slaughtered.

FENG ENTERS TSINAN.

NATIONALISTS PERTURBED.

[THROUGH REUTER'S AGENCY.]

SHANGHAI, April 25th.

Marshal Fang Yu Hsiang's forces entered Tsinanfu yesterday afternoon from the south-west, encountering practically no resistance from the demoralised Northerners, who are expected to break up and flood North Shantung.

Tens of thousands of deserters are streaming across the country towards Chefoo and Weihaiwei, with resultant lawlessness and brigandage.

Marshal Feng's forces, commanded by General Lu Chung Lin, advanced through Chengtsingheien, and his entry into Tsinanfu ahead of Marshal Chiang Kai Shek, who is held up in the vicinity of Taianfu, has caused considerable perturbation among the Nationalists.

NANKING, April 25th.

Marshal Chiang Kai Shek has telegraphed that the capture of Tsinanfu has been completed by the Nationalists, who have seized 60,000 rifles and 110 field guns.

SOUTHERNERS CLAIM TSINAN.

(*Wah Tsz Yat Pao.*)

SHANGHAI, April 25th.

The Southerners claim that they occupied Tsinan yesterday morning. General Chang Tsung Chang fled northward from Tsingtao by steamer.

A Japanese report confirms the above statement, and further asserts that General Chang Tsung Chang has fled to Yingkow, in Fengtien.

MARCH ON TEHCHOW.

(*Wah Tsz Yat Pao.*)

SHANGHAI, April 25th.

The joint forces of the First and Second Army Groups, who are reported to have taken Tsinan, capital of Shantung, are now ready to launch a general attack on Tehchow. This is a strategic point on the Tientsin-Pukow Railway, and should it fall into the hands of the Southerners, it will give them an opportunity of marching towards Tientsin. This would constitute a serious threat to Peking.

FIRST STAGE COMPLETED.

(*Wah Tsz Yat Pao.*)

SHANGHAI, April 25th.

Marshal Chiang Kai Shek has telegraphed to Nanking stating that the first stage of the Northern expedition is completed. As a result of a series of victories over the Northerners, the Southerners have captured something like 30,000 rifles and 80 field guns from General Chang Tsung Chang's troops, and more than 30,000 rifles and 30 field guns from Sun Chuan Fang's troops.

THE ATTACK ON CHIHLI.

(*Wah Tsz Yat Pao.*)

SHANGHAI, April 25th.

Marshal Chiang Kai Shek will shortly commence the second stage of the Northern expedition. This is the attack upon Tehchow and the advance northward along the Tientsin-Pukow Railway.

Marshal Chiang Kai Shek returned to Hsuchow from Yenchow on Monday.

THE FATE OF TSINAN.

FURTHER PLANS OF NORTHERN ARMIES.

[THROUGH REUTER'S AGENCY.]

PEKING, April 25th.

Foreign messages from Tsinanfu state that the city was still in the hands of the Northerners last night. So far as is known, the Southerners are thirty miles away.

Sun Chuan Fang, Pan Fu and Chang Tsung Chang met at Tsinan last night for a conference. According to the vernacular press, Pan Fu will urge Chang Tsung Chang to retreat eastwards, and leave the Manchurians to hold Tehchow.

Meanwhile the Fengtienese will attempt to break through the Kuominchun on the Peking-Hankow Railway or Taming fronts with the object of penetrating to the Lunghai line.

The morale of the Shantung forces is reported to be bad. They are likely to retreat further on the approach of the Southerners, but lack of rolling-stock is hampering the latter's advance.

FENGTIEN MAIN DEFENCE LINE.

(*Wah Tsz Yat Pao.*)

SHANGHAI, April 25th.

Marshal Chang Tso Lin is very anxious regarding the fall of Tsinan, which seriously shakes the Ankuochun's position in China Proper. He has ordered the rank and file of Manchurian troops in Fengtien, Kirin and Heilungkiang to move toward the Tientsin-Pukow Railway. He intends to pool all his resources here in an effort to check the Southerners' advance at Tehchow. Severe fighting is expected at this point.

ANTI-JAPANESE FEELING AT AMOY.

(*Wah Tsz Yat Pao.*)

SHANGHAI, April 25th.

The Military Headquarters at Amoy have given orders for the suppression of all anti-Japanese agitation in the port. No public meeting is allowed to be held for this purpose. The Kuomintang headquarters at Amoy have protested against this order.

WUHAN PARTY NOT SUPPORTING FENG.

[NAVAL WIRELESS.]

CHANGSHA, April 24th.

Generals Chen Chien and Pei Tsung Hsi, both of whom are reported to be in Changsha, were recently visited by representatives of General Yang Sen. No active support has yet been given to Feng Yu Hsiang by the Wuhan party.

BANDIT OUTRAGE IN HUPEH.

THOUSANDS SLAUGHTERED IN KINGMEN.

[THROUGH REUTER'S AGENCY.]

HANKOW, April 25th.

Refugees arriving here report that Kingmen in West Hupeh has been sacked by a bandit horde with appalling loss of life. It is reckoned that in the Kingmen district alone 5,000 of all ages have been slaughtered.

The identity of the marauders is not clear, but it is stated that they are deserters combined with members of the Divine Society, an organization similar to the Red Spears.

JAPAN'S FINANCIAL POSITION.

TROOPS IN SHANTUNG.

COMMERCIAL TREATY WITH CHINA.

[THROUGH REUTER'S AGENCY.]

TOKYO, April 25th.

Baron Tanaka, referring in the Diet to the recent Communist intrigues, declared that the Government was determined to deal most severely with those convicted. It would also endeavour to eradicate the social evils which helped to create left wing extremism.

The Finance Minister announced that he proposed so to revise taxation as to lessen the burdens of the lower and middle classes.

He mentioned that the Government's special advances to the crippled banks since last year's panic amounted to 304,000,000 yen. He assured the House that every precaution was being taken to prevent these large advances from detrimentally effecting the general economic condition of the country.

The Premier requested the House to pass the Coronation estimates. In the course of his speech he touched on the reasons for the despatch of troops to Shantung, and gave his pledge that they should be withdrawn as soon as danger was past.

The Finance Minister gave the Budget figures, which amounted to 1,703,000,000 yen inclusive. Supplementary estimates including the Coronation amounted to 72,000,000 yen.

A message from Peking states that as negotiations for the new Sino-Japanese Commercial Treaty are unfinished, the old treaty has been extended for three months.

THE DANGERS OF PROHIBITION.

CANADIAN CITIZENS' PROTEST.

[THROUGH REUTER'S AGENCY.]

OTTAWA, April 25th.

In the Commons Mr. Mackenzie King announced that a note was being sent to Washington in connection with the alleged danger to the lives of Canadian citizens from bullets fired by United States Prohibition Officers.

RUBBER GROWERS MEET.

FRENCH AND BELGIAN LEADERS IN CONFERENCE.

[THROUGH REUTER'S AGENCY.]

BRUSSELS, April 25th.

Members of the Dutch Rubber Committee and the principal Belgian and French growers met this morning. The proceedings, which were secret, are reported to have been confined to an exchange of views with regard to the growing and manufacturing situation.

THE FIRST CROSSING.

MONUMENT TO BREMEN'S FLIGHT.

[THROUGH REUTER'S AGENCY.]

QUEBEC, April 25th.

A simple stone monument of Labrador rock will be erected on Greenly Island to commemorate the landing of the "Bremen," as this is the first non stop crossing of the Atlantic from east to west.

UNIFICATION OF CHINA.

JAPANESE TROOPS AN OBSTACLE.

[THROUGH REUTER'S AGENCY.]

NANKING, April 25th.

The Nationalist Central Executive Committee has issued a manifesto denouncing the Japanese expedition to Shantung and asserting that the plea of protection of Japanese nationals is a mere pretext, while the presence of such a large body of troops may possibly lead to grave consequences and complications. China cannot held responsible for this.

The manifesto appeals to the moral support of the world for the removal of all obstacles in the way of the success of the Nationalist Revolution for the unification of China.

SOUTHERN IRREGULARS.

[THROUGH REUTER'S AGENCY.]

PEKING, April 25th.

Japanese reports state that Southern irregulars have appeared on the Shantung Railway sixty miles to the east of Tsinanfu.

SPEED RECORD TRAGEDY.

FRANK LOCKHART KILLED.

CRASHES AT 200 MILES AN HOUR.

[THROUGH REUTER'S AGENCY.]

DAYTONA, April 25th.

Mr. Frank Lockhart, the famous racing motorist, while practising preparatory to attempting the world record, lost control and was killed. He was travelling at over 200 miles an hour.

Immediately following on the success of Ray Keech, Frank Lockhart announced that he would make a bid for the record. He had already had one miraculous escape from death while attempting to wrest the record from Captain Malcolm Campbell.

FRATERNISE WITH CHINESE WORKERS.

COMMUNIST DEPUTY'S APPEAL.

[THROUGH HAVAS AGENCY.]

PARIS, April 24th.

An appeal has been heard here against the sentence, in default of imprisonment for eight months, of a fine of a thousand francs, passed on the Communist Deputy, M. Vaillan Couturier, for inciting soldiers to insubordination in connection with an article published in *L'Humanite* in March, 1927.

The article called on French soldiers in China to fraternise with the Chinese workers.

The appellant was present, and a number of Communists, including M. Doriot, gave evidence.

The conviction was upheld.

"BREMEN" RELIEF IN DANGER.

COL. LINDBERGH'S DASH.

[REUTER'S AMERICAN SERVICE.]

NEW YORK, April 24th.

The airman who flew to the relief of the Transatlantic airmen on Greenly Island is lying at the brink of death. He is Mr. Floyd Bennett, who, against doctor's orders, piloted the machine from Detroit to Quebec *en route* to Greenly Island. He collapsed with pneumonia and has been taken to Quebec Hospital, where the doctors say the only hope is the application of a special serum obtainable only at the Rockefeller Institute, New York.

Colonel Lindbergh heard of it and immediately volunteered to fly with the serum to Quebec. He was rushed in a fast motor-car to Mitchell Field Aerodrome from which he took off in an army aeroplane capable of 150 miles an hour with the serum and three white mice in a glass jar for use in connection with the treatment, in the cockpit.

QUEBEC, later.

Lindbergh has arrived.

MISSIONARIES IN CHINA.

ARCHBISHOP'S TRIBUTE.

[THROUGH REUTER'S AGENCY.]

LONDON, April 24th.

"The extraordinarily high character of the record of missionaries in China" formed the basis of a warm tribute by the Archbishop of Canterbury to-day, at a meeting of the Society for the Propagation of the Gospel.

The Primate said that some of the incidents and perils which faced men and women in China in recent years was only parallelled by the martyrology of the early church.

WAGES ON CHINA MERCHANTS' SHIPS.

VIGOROUS REPRESENTATIONS.

[THROUGH REUTER'S AGENCY.]

LONDON, April 24th.

In the House of Commons, Commander Kenworthy (Lab.) drew attention to the position, which he described as "on the borderland of starvation," of the British officers in the China Merchants' Steam Navigation Company, in China, whose wages had not been paid since last November. He declared that the Nationalist authorities were not taking any action in the matter.

Mr. G. Locker-Lampson, replying, said further and more vigorous representations were now being made to the Nationalist authorities.

CALCUTTA RIOT.

[THROUGH REUTER'S AGENCY.]

CALCUTTA, April 25th.

Fifteen Indians and six Chinese were injured in a riot at King George's Dock.

COMMONWEALTH LINE DEAL.

THREATS TO BOYCOTT STEAMERS.

GOVERNMENT PREPARED FOR STRONG ACTION.

[THROUGH REUTER'S AGENCY.]

CANBERRA, April 25th.

Mr. Bruce, the Australian Premier, announcing the Commonwealth Line deal, said that £250,000 sterling would be paid on delivery of the vessels. The remainder would be paid in ten equal instalments with interest at 5½ per cent, secured by debentures. The purchasers would undertake to keep the vessels on the British register for at least ten years.

Mr. Bruce said that the Government would use its full powers, and if necessary obtain additional powers, if attempts were made to execute the threats of declaring the steamers on the black list. Mr. Bruce considered that the Commonwealth had received fair and reasonable value for the ships.

CANBERRA, April 24th.

Among others who tendered were Sir Walter Runciman, who offered £1,250,000, and Sir James Connolly, the well-known Australian former Cabinet Minister, who made a bid of £1,575,000.

GREEK TELEGRAPHIST'S HEROISM.

WORKS WHILE OFFICE COLLAPSES.

HUGE DAMAGE TO PROPERTY.

[THROUGH REUTER'S AGENCY.]

SOFIA, April 25th.

The official statistics concerning the recent earthquakes shew that over 3,000 houses have collapsed at Philippopolis, 6,100 have become uninhabitable, and another 2,500 must be repaired.

The earthquake damage at Corinth is estimated at 600,000,000 drachmae. 15,000 persons are homeless and ten killed.

Newspapers praise the devotion of the superintendent of the telegraph office at Corinth. He remained on duty although he himself, his wife and children were injured, and the office was collapsing.

There were further shocks at Corinth last night accompanied by a violent storm and subterranean rumblings. Houses previously standing were destroyed by the shock, which was experienced at Athens in the morning.

BRITISH SUPERINTENDENT ESCAPES.

ELUDES SANDINO'S GUARDS.

[REUTER'S AMERICAN SERVICE.]

NEW YORK, April 24th.

Mr. Amphlett, the British superintendent of the American-owned mine at Laluz, Nicaragua, which was raided by rebels under General Sandino, has escaped from his captors and has arrived safely at Puerto Cabezas, on the coast of Nicaragua.

DRUGS BY POST.

[THROUGH REUTER'S AGENCY.]

GENEVA, April 24th.

The Opium Committee has decided to refer the illicit traffic in drugs through the post office to the next conference of the International Postal Union, which is to be held in April, 1929.

AMERICAN MISSIONARY MURDERED.

[THROUGH REUTER'S AGENCY.]

CHEFOO, April 25th.

Doctor Seymour of the American Presbyterian Mission was shot through the heart on March 16th by a soldier at Tsining.

ARCTIC FLIER HONOURED.

[REUTER'S AMERICAN SERVICE.]

NEW YORK, April 25th.

The Arctic flier, Capt. Wilkins, has been awarded the Samuel Morse gold medal, the highest honour of the American Geographical Society.

P. & O. DIVIDEND.

[THROUGH REUTER'S AGENCY.]

LONDON, April 25th.

The Peninsular and Oriental has declared a dividend for the half year of 5 per cent, tax free, on the deferred stock.

OBITUARY.

GENERAL WRANGEL.

[THROUGH REUTER'S AGENCY.]

BRUSSELS, April 25th.

The death is announced of General Wrangel, the famous leader of the white Russians, whose condition has been critical for some days past.

A STATESMAN-LIKE BUDGET.

WELL RECEIVED BY THE STOCK EXCHANGE.

HEAVY TAX ON PETROL AND OIL.

HIGH PRAISE FOR RATING REFORM.

[THROUGH REUTER'S AGENCY.]

Undoubtedly the most important point raised by Mr. Winston Churchill in his Budget speech was that dealing with the reform of the rating system for producing industries. The scheme will need twelve months of preparation before it can be put into force, and the Chancellor contemplated setting aside between twenty and thirty millions a year for the fulfilment of his plan.

In order to meet this expense, a tax of 4d. a gallon on imported petrol and other forms of motor car spirits has been introduced. Otherwise there is little alteration in existing taxation, though there has been a slight relaxation of the income tax for the married man with children.

Early opinion concerning the Budget appears to be almost universally favourable, and it was described in the House of Commons as a "very brilliant achievement" and an "extremely fine performance."

Mr. Churchill described the necessary legislation for the reform of the rating system as the most important measure of its kind during the last hundred years.

PRESS OPINION.

"A really constructive piece of finance" is the *Times* description of the Budget. The plan for the reform of the rating system, it continues, is broadly conceived and statesman-like, and may well become the most important achievement of the present Parliament.

"Courageous," "bold," "solid" and "constructive" are among the adjectives applied to the Budget by the morning newspapers.

The chief surprise has been the "plum" offered to parents by increasing the Income Tax rebate in respect of children allowances to £60 for the first and £50 for each subsequent off-spring, also the making of the rebate effective for the year in which the child is born.

Mr. Churchill is generally congratulated on concentrating his efforts to lift the burden of rates from depressed industries.

There is, however, some criticism of the petrol tax.

RECEPTION OF THE BUDGET.

As a result of the petrol tax, whereby the Scottish oil trade is expected to benefit greatly, Scottish Oils, Limited, have informed their workers that the reductions in wages, made for the year 1927-1928, will be restored.

The Budget has been well received on the Stock Exchange and a cheerful sentiment prevails. Gramophone shares especially bounded up in view of the absence of the anticipated taxation on them. Oil shares were unaffected by the extra taxation.

LONDON, April 24th.

Mr. Winston Churchill, at the opening of the Budget Speech, said he did not recall any Budget which had—succeeded despite so many adverse factors, which he had had to face last year.

He had had to contend with a shortage of revenue or additional expense, amounting to nearly £25,000,000, a sum which included £3,000,000 for the Shanghai Defence Force, ordinary Supplementary Estimates amounting to £2,500,000, a loss of £3,000,000 on the Excess Profits Duty, which actually yielded a minus quantity and a shortage in the revenue from the Betting Tax of £3,000,000. There was also a failure of £5,000,000 in the revenue from beer.

Economies In Government Departments.

The fact, Mr. Churchill continued, that the Budget actually yielded a surplus which was more than double the forecast, was due, in the first place, to the Death Duties yielding £9,500,000 above the previous Budget; secondly, the receipt of £4,500,000 in the nature of windfalls like the repayments of advances by Kenya Colony and Palestine; and, thirdly, the saving of £10,500,000 by Government Departments.

Encouraged by the success of the economy campaign, he proposed to repeat the process this year.

Mr. Churchill announced that the nominal deadweight of debt on April 1st was £7,527,000,000 as compared with £7,544,000,000 last year.

The External Debt had been reduced to £1,095,000,000 and the floating debt to £663,750,000. The sum of £83,000,000 was again allocated to the Sinking Fund.

Debt Payments.

Dealing with the coming financial year, Mr. Winston Churchill announced that the estimated expenditure was £806,195,000 as compared with £833,390,000 in the financial year 1927-28.

He proposed to establish a new fixed debt charge of £333,000,000 which would extinguish the internal and external debts of Britain, including those to the United States, within 60 years, without any addition to present taxation.

He announced that British currency notes and the Bank of England note issue will be amalgamated in the coming year, and that there would be no change in the Betting Tax, which he estimated would yield this year £3,250,000.

New Customs Duties.

Additional Customs and Excise Duties announced by Mr. Churchill were a duty of 6d. each on mechanical cigarette-lighters, producing £40,000 this year, a duty of 33.1/3 per cent. *ad valorem* on buttons from April 28th, and the excise duty on British wines would be raised from 1/- to 1/6d. per gallon, producing an additional £65,000 this year.

Mr. Churchill estimated that the surplus on the existing basis of taxation would be £6,302,000, excluding revenue from the Post Office, Road Fund, and Sinking Fund.

The expenditure would be £676,500,000 as compared with £681,000,000 a year ago.

Lighten Production Rates.

Mr. Churchill declared that the relief of rates on production was the first and most urgent remedy to be applied to the present trade position. He contemplated the drawing up of a scheme to give between £20,000,000 and £30,000,000 a year for a great operation to give the producers rating relief.

A Valuation Ascertainment Bill is to be introduced after the Budget, and about twelve months will be required for the new valuation which will achieve the lowering of rates.

The first measure along the desired lines, was the appropriation of the £4,239,000 realised as surplus last year towards financing the rate relief scheme, instead of going to the Sinking Fund.

4d. A Gallon On Petrol.

A tax of 4d. per gallon will be imposed from April 25th on imported petrol and other forms of motor-car spirits, including kerosene, white spirits and turpentine, but heavy oils, known as fuel oil, Diesel oils and gas oil will not be taxed.

It is estimated that this will produce £14,000,000 this year, and £18,000,000 in a full year, all of which will be applied to rate relief.

All forms of Home oil production will be free of any countervailing excise duty.

Empire Sugar.

The sugar duties are to be reduced, also dating from April 25th, so as to enable a reduction in the retail price of a farthing a pound. The reduction will decrease the revenue by £2,200,000.

The sugar tax reduction will be equivalent to a farthing a pound on all imported sugar of a polarisation not exceeding 98 degrees in the case of foreign sugar, and of 99 degrees in the case of Home-grown and Empire sugar, usually described as raw sugar.

The rate on Home-grown and Empire White sugar will be slightly smaller, but foreign White sugar will continue to pay the existing duty.

Mr. Churchill said he estimated that the surplus at the end of the year would be £18,741,000, including last year's appropriated surplus and the other preliminary provisions made for the Rating Reform Fund.

The Chancellor of the Exchequer spoke for three hours.

(*Continued on Page 9.*)

LAWN TENNIS.

S. A. RUMJAHN BEATS NG SZE KWONG.

THE HOLDER IN FORM.

The second of the semi-final matches in the Open Singles Championship was decided yesterday afternoon on the Stand Court of the Hong Kong Cricket Club between Ng Sze Kwong and S. A. Rumjahn and resulted in a surprisingly easy win for the latter by three sets to love, the final scores being 6-2, 6-3 and 6-1. Ground conditions improved, but on account of the wear and tear on the previous day, when Honda and Fincher played on soft ground, some bad patches, became apparent on the court.

In anticipation of a hard struggle between the two, a very large crowd turned up. As the scores indicate, however, the game went very much in Rumjahn's favour and he had the upper hand right through the match. On the whole play maintained a good standard and the exchanges were often fast. Both played enterprising tennis working out openings to kill at the net. But the disappointment of the match was the failure of Ng Sze Kwong who unfortunately did not strike form. At court craft and tactics he proved equal to Rumjahn, but he made many errors at the most unexpected moments. In the opening stages he was sending over the baseline and afterwards was hitting the net. Rumjahn, on the other hand, obviously had his eye well on the ball, his placing being consistently accurate, while his shots had speed behind them. His backhand strokes troubled the Chinese a great deal and it was chiefly when taking these strokes that Ng Sze Kwong failed. On the whole Rumjahn gave his best performance so far this season and he is confidently expected by his supporters to be able to hold his own against Honda in the final on Monday next.

THE PLAY.

Ng Sze Kwong opened the match, but failed to win the game on his service and then Rumjahn ran away with the first four games. The Chinese rallied and secured the next game only to lose the following game. One more game went to him, but Rumjahn won the eighth game for the first set at 6-2.

The second set opened promisingly for a hard struggle. The ex-champion appeared to have got into his stride and took the first game, but the holder retaliated by taking the next two. Fast play followed in the course of which several long rallies were seen. The ex-champion was successful at this stage being applauded for making the score two games all. He fell off again, losing the next three games but by dint of some smart work brought the score to 5-3. Rumjahn, however, won the next for the set, being helped by two lucky shots.

The holder played strongly in the third and last set and at once secured a lead of 4 love. Ng Sze Kwong forced the pace in the fifth game which he won in splendid manner, but he could not hold Rumjahn who finished the match by taking the next two games.

HANDICAP SINGLES "A."

In an extremely hard fought match in the semi-final of the Handicap Singles "A," Lieut.-Col. F. J. Wyatt succeeding in beating W. B. Cornaby by the odd set in three. Play was even throughout and every game was keenly contested. The winner secured the first and third sets.

Only these two matches were played yesterday, the detailed results of which were as follows:—

Open Doubles.

Semi-final:—S. A. Rumjahn beat Ng Sze Kwong, 6-2, 6-3, 6-1.

Handicap Singles "A."

Semi-final:—Lt.-Col. F. J. Wyatt (rec. 15) beat W. B. Cornaby (rec. 2/6) 6-3, 4-6, 6-3.

TODAY'S MATCHES.

The semi-final match in the Open Doubles between Major R. H. Lucas and Major W. B. Stevenson and the Rumjahn cousins, which had been fixed for to-day, has been put forward to next week.

To-day only one match will be played and for the first time this season a tie in the Mixed Doubles Handicap will take place on the Stand Court. There will be no reservations and the prices for accommodation are 50 cents non-members and 20 cents members. Miss Heard and S. E. Green (scr.) are meeting Lt.-Col. and Mrs. F. J. Wyatt (rec. 6/6) in the semi-final.

LOCAL FOOTBALL.

HONG KONG LEAGUE: DIVISION I.

CHINA ATHLETIC DEFEAT KOWLOON.

China Athletic 3.....Kowloon F.C. 1

Yesterday, on the H.K.F.C. ground, China Athletic beat Kowloon F.C. by three goals to one. Kowloon took the lead early in the game from a penalty but failed to hold the Athletic.

Without Sims, McKelvie, Hedley, Miles, Tiernan, Dodshon and Angus, Kowloon played well although they fielded ten men only throughout the game.

Mr. Baldwin was the referee.

A good number turned out to witness the game which was played under ideal conditions. Kowloon soon made tracts for their opponents goal and Kernick sent in a high shot which Pau Kn Ping cleared. Muir worked to a nice position and was about to shoot when Lai Yuk Tat held him and Kowloon were awarded a penalty kick. Wheeler took the kick and beat Pau Kn Ping with a fast shot. This gave the game a fillip, for with this reverse the Athletic pressed. Suen banged in from close range and Slipper stopped the ball but failed to hold it and Shek Pui Tim turned the ball into the net.

The Athletic took the lead through a solo effort by Suen Kum Shun who crossed over to the right and scored with a fast shot. At the interval the Athletic were leading by two goals to one.

Early in the second half, the Athletic went further ahead. After Chan Kwong Iu and Tso Kwai Shing had missed from easy positions, Lam Yuk Ying worked through the defence and beat Slipper with a fast cross shot. The Athletic forced a corner but Chan sent the flag kick behind. Kowloon tried hard to reduce the lead but when the final whistle sounded they were defeated by three goals to one.

HOME FOOTBALL.

[THROUGH REUTER'S AGENCY.]

LONDON, April 24th.

The following were the results of English League matches played today:—

Division I.

Blackburn 6, Portsmouth 0.

Division III. (Northern).

Nelson 3, Tranmere 5.

CRICKET.

SATURDAY'S INTERPORT TRIAL.

The Hong Kong Cricket Club's interport trial on Saturday will take place at the Club's ground at 2 p.m. between the following sides:

Mr. T. E. Pearce's XI.:—T. E. Pearce, E. O. Fincher, C. D. Wales, A.R. H. Ismail, F. Goodwin, G. R. Sayer, H. V. Parker, A. H. Madar, Lieut.-Comdr. A. P. Shaw, E. J. R. Mitchell, and G. R. Vallack.

Mr. H. R. B. Hancock's XI.:—H. R. B. Hancock, A. W. Hayward, H. Owen Hughes, Rev. E. K. Quick, Lieut. A. H. Musson, S. Jex, W. Brace, Capt. Erskine, Capt. J. E. Reynolds, Capt. N. Thorp, and A. W. Ramsay.

ROYAL HONG KONG GOLF CLUB.

LADIES' SECTION.

The prize presented by Mrs. Tottenham for a Tombstone Competition held on the New Course, Fanling, on the 17th inst., was won by Mrs. Fitzmaurice after a tie with Mrs. Ferguson which was played off on Monday last.

The Captain's Cup will be played for at Deep Water Bay on Tuesdays and Fridays from May 1st till November 30th.

A running pool (Eclectic) will be held at Deep Water Bay during May and June for the best score for 9 holes. A charge of 20 cents per card will be made.

ROYAL HONG KONG YACHT CLUB.

CLOSING CRUISE ON SATURDAY.

DISTRIBUTION OF TROPHIES.

The closing cruise for the season of the Royal Hong Kong Yacht Club will take place on Saturday, when all friends of members will be welcome at the Club house.

Championship and other trophies won during the season will be presented during the afternoon.

Launches for Club members and the public will leave Statue Pier at 2.15 p.m. and 2.45 p.m.

MILITARY ATHLETICS.

SUCCESSFUL MEETING AT SOOKUNPOO.

SCOTS GUARDS WIN CUP.

The sports meeting arranged by the South China Command for the military units in the Colony passed off very successfully on the Sookunpoo ground yesterday when a large body of military officers and their families were present. His Excellency Major-General C. C. Luard, C.B., C.M.G. and Mrs. Luard were among the interested spectators.

A representative committee supervised the arrangements, with the officers of the various units acting as umpires and judges. About 200 men took part in the events and the programme was completed according to time, thanks to the excellent arrangements of the large body of organisers.

The Band of the 2nd Bn. King's Own Scottish Borderers was present and gave a pleasing programme of music.

Indian troops had special events reserved for them, and bluejackets ran successfully in the open races. Private Tiernan, the marathon runner, was beaten to third place in the 880 yards race.

The Inter-Unit Aggregate Cup towards which points were scored in certain events was won by the 2nd Bn. Scots Guards. Other units competing for the trophy were the 2nd Bn. King's Own Scottish Borderers, 1st Bn. the Queen's Royal Regiment, Royal Artillery and small units.

At the close of the meeting, Major-General Luard congratulated the winners of the trophy in the face of such keen competition, the competitors who took part in the events, and the organisers of the meeting. The prizes were then distributed by Mrs. Luard. Cheers were called for Major-General and Mrs. Luard before the gathering dispersed.

The Results.

100 Yards:—1, L/Cpl. Mower (Scots Guards); 2, Pte. King (K.O.S.B.). Time: 10.3-5 secs.

220 Yards:—1, Pte. King (K.O.S.B.); 2, Cpl. McGill (K.O.S.B.); 3, L/Cpl. Mower (Scots Guards). Time: 23.2-5 secs.

440 Yards:—1, Pte. King (K.O.S.B.); 2, Cpl. Lawman (Scots Guards); 3, Gdsm. Gamblin (Scots Guards). Time: 53.4-5 secs.

880 Yards:—1, Gdsm. Elliott (Scots Guards); 2, Pte. King (K.O.S.B.); 3, Pte. Tiernan (R.A.M.C.). Time: 2 min. 30 secs.

Boys' Race:—1, Boy Mason; 2, Boy Murphy; 3, Boy Weaver.

Tug-of-War:—1, Royal Artillery; 2, Scots Guards; 3, K.O.S.B.

Putting the Weight:—1, Gdsm. McLean (Scots Guards); 2, Lieut. Keary (Queen's Royal Regt.); 3, L/Cpl. George. 37 ft. 4½ ins.

Long Jump:—1, L/Cpl. Butler (R.C.S.); 2, Pte. Connolly (K.O.S.B.); 3, Gdsm. Smith (Scots Guards). Distance: 21 ft. 5½ ins.

Throwing the Hammer:—1, Gdsm. McLean (Scots Guards); 2, Gdsm. Cormack (Scots Guards); 3, Piper Taylor (Scots Guards). 116 ft. 2½ ins.

Throwing the Discus:—1, Sergt. Nicol (Scots Guards); 2, Lieut. Milburne (Scots Guards); 3, Gdsm. Taylor (Scots Guards).

Pole Jump:—1, Gdsm. Rodgers (Scots Guards); 2, Sgt. Hill (Scots Guards); 3, Cpl. Cox (K.O.S.B.).

High Jump:—1, L/Cpl. Butler (R.C.S.); 2, L/Bdr. Hall (R.A.); 3, L/Cpl. Finnerty (K.O.S.B.). 5 ft. 6 ins.

Long Jump—Indian Troops—:1, Duleep Singh (Punjabis); 2, Kartar Singh (Punjabis).

220 Yards—Indians:—1, Gabinda Singh; 2, Pritan Singh; 3, Herdat Singh. 25 secs.

One Mile—Indians:—1, Md. Khan; 2, Sirdar Singh; 3, Kertan Singh. 4 min. 58.4-5 secs.

880 Yards—Indians:—1, Mohammed Khan; 2, Endar Singh; 3, Ameray Singh. 11.3-5 secs.

One Mile Open:—1, A.B. Tuck (H.M.S. *Foxglove*); 2, A.B. Burchell (H.M.S. *Verity*); 3, A.B. Tait (H.M.S. *Witherington*). 5 min. 12 secs.

440 Yards Open:—1, A.B. Tuck (H.M.S. *Foxglove*); 2, Mr. King (H.K.V.D.C.); 3, A.B. Pearce (H.M.S. *Petersfield*).

Inter-Unit Aggregate Cup:—Won by 2nd Bn. Scots Guards, 43 points; runners-up, 2nd Bn. K.O.S.B., 27 points; 3, Royal Artillery.

PING-PONG.

SOUTH CHINA A.A. SINGLES CHAMPIONSHIP.

Playing in the Semi-Finals, Ko Yau Cheong defeated Mak Kai Hung, 4-6, 6-2, 3-6, 6-3, 6-3, and Kwan Man Ching defeated Wong Tung Hoi, 6-1, 6-1, 6-3, thus qualifying for the Final, which will be played off this evening at the Club premises, China Building.

The result of the latter match was a surprise to those present, but Kwan Man Ching played a steadier game and outclassed Wong Tung Hoi, last year's champion of the Association and runner-up of the Colony's Open Singles Tourney.

Fixtures for the Handicaps Tournament will be drawn up some time this week, all matches commencing at 7.30 p.m. each evening.

RACING.

CITY AND SUBURBAN.

The City and Suburban Handicap, run at Epsom yesterday, over a course of 1¼ miles, resulted as follows:—

1. Priory Park.
2. Fohanaun.
3. The Mohawk.

Priory Park won by a neck. A length separated second and third. There were 18 runners.

BETTING:—Priory Park 20-1; Fohanaun 3-1; The Mohawk 100-6.

THREE TIMES IN ONE AFTERNOON.

PRINCE OF WALES THROWN FROM HIS HORSE.

LARGE CROWDS CHEER HIS SPORTING SPIRIT.

The Prince of Wales was thrown from his horse three times while riding in the Harkaway Club point-to-point meeting at Chaddesley Corbett, near Bromsgrove, Worcestershire, on March 31st. He was, however, unhurt, and each time pluckily remounted and rode off. All three spills were at the same fence, a high hedge made more difficult by water-logged ground on either side.

The Prince rode in two races, entering his brown mare, Lady Doon, in the Members' Race, and his bay mare, Degomme II., in the race for the Viscount Ednam Challenge Cup.

It was while riding Lady Doon that he took his first two spills. Spectators walking over the course had made a gap in the hedge at the fourth fence, and the Prince was approaching the obstacle at full gallop when Lady Doon saw the gap and headed for it. The Prince put her at the fence, but she refused and stopped dead, throwing her head and pitching him the other side of the hedge. The Prince, picking himself up, clambered over the bushes to his horse and put her to the fence again.

This time Lady Doon made a better effort but did not jump clear. She forced her way through the top of the hedge and threw the Prince again. He quickly picked himself up, jumped into the saddle, and rode on. By this time the rest of the field had finished the first lap, and there was obviously no chance of his catching them. Lady Doon galloped on valiantly, clearing fence after fence, but the heavy going proved too much for her, and half-way round the second lap the Prince gave up and rode to the paddock.

Before the next race the gap in the fourth fence was repaired. When the Prince came out and mounted Degomme II. the crowd cheered their appreciation of his sporting spirit. A dense crowd gathered to watch him at the fourth fence, and there was a shout "He's done it" as Degomme II. cleared the hedge. But she stumbled badly on the wet ground and jerked the Prince from the saddle. Again he rolled over in the mud while the horse galloped away riderless. He chased the mare across the course, captured her, and got back into the saddle, while the crowd cheered enthusiastically.

On the second lap he came for the fourth time to the unlucky fence, and Degomme II. cleared it in fine style. At the next fence, the last but one, came the finest piece of horsemanship displayed by the Prince during the day. Degomme II., tired after her gruelling race, rose at the obstacle too soon. She stumbled and nearly fell on landing, and the Prince was thrown out of the saddle and on to her neck. He clung to his precarious perch for a few yards, while it seemed certain that he must take another tumble. Skilfully he forced his way back into the saddle and righted the mare, who was almost on her knees. He cleared the last fence and finished fourth.

WORK "NOT FIT FOR WHITE MEN."

GOOD ENOUGH FOR THEIR WIVES.

Speaking on the employment of townsmen in agriculture, Mr. Stephen Ward told a Shrewsbury meeting that he engaged a number of unemployed men for beet pulling last season. They complained that the work was too heavy, said it was "not fit for white men," and left before the day was out.

Next day a number of women presented themselves for employment. When entering their names in his wages book he was struck by the similarity of the names to those of the men who had left. On inquiry he found that in many cases they were the wives of the men who had declared the work to be unfit for white men.

HOTEL DIVORCE PROBLEM.

WIFE WHO CAN FIND NO OTHER EVIDENCE.

TIED TO A BULLY

Lord Merrivale's sensational repudiation of hotel bills as conclusive evidence in divorce petitions has aroused widespread discussion in England. The following remarkable letter from a reader of the *Daily Express* reveals the poignant tragedy of a wife whose only key to freedom from a miserable married life is a tell-tale hotel voucher.

The letter is as follows:—

Sir,—I have a sister who, at the age of twenty, married an Army officer, who, despite his being a member of a crack regiment, turned out to be nothing more than a drunken bully.

He led her an unspeakable life for four years, but she refused to leave him, as she had an uncommon belief for nowadays that a woman ought to stick to her marriage vows. His friends and relatives intervened, and she left him. Her physical and mental condition after those four years were a source of grave anxiety, and I can swear before a court of law that if she had lived with her husband for another month her mind would have gone.

Horror Of The Past.

Now she is recovering. The horror of her past is vanishing, and she has met some one who has the power to make her happy for the rest of her life.

Her husband, who does not want to support her, has given her evidence—an hotel bill. There is no thought of collusion as he knows she will never come back to him and he wishes to rid himself of an incubus.

Since Lord Merrivale's ruling as to these hotel bills my sister's misery has been terrible to see. She feels that she will be bound to this man for the rest of her life, unless she runs away with the man who is in love with her, but chastity has always been her creed, and I know she will never do this.

Surely our divorce law should not allow such monstrous cruelty to be.

I implore you to publish this letter so that judges may realise that the entire population of the divorce courts are not composed of those who have entered marriage lightheartedly and propose to leave it in the same spirit.

DUX SPIRO SPERO.

London, S.W.

The position regarding hotel bills as evidence in divorce petitions was set out clearly by Mr. Alexander Cairns, a barrister of the Middle Temple.

"We have not reached the stage in Great Britain of granting divorce by consent of the parties," said Mr. Cairns to a *Daily Express* representative. "So many petitions come on and are taken in the undefended list, which throws upon the court—as only one side is appearing—the duty of ascertaining not only that the application is what may be called a 'consent application,' but that there has been no collusive arrangement between the parties.

"The practice has grown up under which a husband tired of being followed by detectives has written and said, 'I will give you the particulars of misconduct I have committed, and this persecution by detectives will become unnecessary.'

"Court Deceived."

"The husband, in some cases, however, has endeavoured to shield a mistress by providing evidence against a casual acquaintance, and the court naturally feels that it is being deceived.

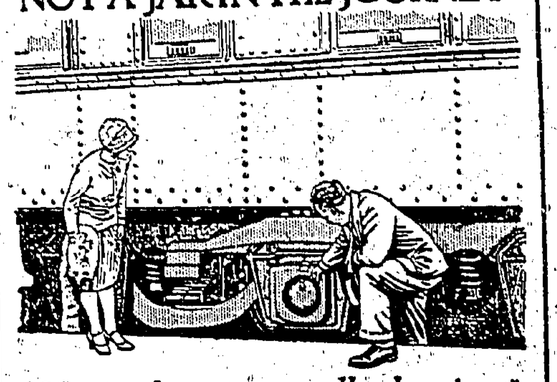
"Further, it is, of course, possible that the parties may arrange which of them shall commit the offence, provide the other with evidence, and in that way obtain what is in effect divorce by consent.

"As I understand it, no absolute rule has been laid down that in no case will hotel evidence be accepted as satisfactory, but notice has been given that the courts will not necessarily be satisfied with mere hotel evidence.

"It may be a necessary consequence that, although divorce is now obtainable by the wife on the ground of misconduct by the husband, the wife should be prepared to bring forward evidence either of desertion or cruelty, which, in effect, will amount to corroboration of her complaint.

"Where wives have presented petitions for divorce based upon evidence provided by the husband, the safer course will be to attempt to obtain, independently of the husband's assistance, evidence of offences on other dates, and to present supplemental petitions founded on this new evidence."

"NOT A JAR IN THE JOURNEY"



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Pres. McKinley	Apr. 30th, 6 p.m.	Pres. Grant	May, 14th, 6 p.m.
Pres. Monroe	May, 6th, 6 p.m.	Pres. Wilson	May, 20th, 6 p.m.
Pres. Jefferson	May, 8th, 6 p.m.	Pres. Lincoln	May 22nd, 6 p.m.

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Hong Kong, 24th Apr., 1928. [6167

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All Claims must be sent in to me on or before Wednesday, the 2nd May, 1928, or they will not be recognized.

Damaged Packages will be examined by the Company's Surveyors, Messrs. Goddard & Douglas in the presence of the Consignees at 10 a.m. on Saturday, the 28th April, 1928.

No Fire Insurance will be effected by us in any case whatever.

L. LESDOS,
Agent.
Hong Kong, 23rd Apr., 1928. [6169

CONSIGNEES' NOTICE.

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All Claims against the Steamer must be presented to the Undersigned on or before the 16th May, 1928, or they will not be recognised.

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No Fire Insurance has been effected.

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SERVICES CONTRACTUELS DES MESSAGERIES MARITIMES.

CONSIGNEE NOTICE.

S.S. "ATHOS II."

Bringing CARGO From MARSEILLES, &c.

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All Claims must be sent in to me on or before Thursday, the 3rd May, 1928, or they will not be recognized.

Damaged Packages will be examined by the Company's Surveyors, Messrs. Goddard & Douglas in the presence of the Consignees at 10 a.m. on Monday, the 30th April, 1928.

No Fire Insurance will be effected by us in any case whatever.

L. LESDOS,
Agent.
Hong Kong, 24th Apr., 1928. [6170

THE HOUSE OF COMMONS AS A CAREER.

GRUMBLING ABOUT THE WAY CANDIDATES ARE CHOSEN.

THE CHEQUE-BOOKIES OF THE CENTRAL OFFICE AND THE GREED OF LOCAL ASSOCIATIONS.

A WARNING TO YOUNG MEN.

[By A.A.B.]

Periodically there crops up a discussion of the way in which Conservative candidates for Parliament are chosen, of which the ground-note is a complaint that money rather than brains is the qualification preferred by the Central Office and the local associations.

The charge, if such it can be called, is met in one of two ways, either by what lawyers used to call confession and avoidance, or by tossing it about between the Central Office and the constituencies. Either it is admitted that the expenses of elections, registration and customary subscriptions are heavy, and that if the candidate doesn't find the money no one else can or will; or, it is alleged by one group of complainants that the fault lies with the Central Office, who meet the demand of a constituency thirsting for genius by the cynical despatch of a cheque-bookie; or it is declared by a third group that it is the greedy vulgar local association that foists upon the constituency a nobody whom they have previously ascertained will cut up well amongst them.

There is some truth in all these allegations, which make the controversy difficult.

Money, Birth And Character.

The late Captain Middleton, a rosy-cheeked sailor, for many years the chief of the Central Office, once complained to me that he received almost daily demands from local associations for a candidate who must be a man:

1.—Of ample means.
2.—Of good social position.
3.—Of unassailable reputation.

"Now," said the Captain with a twinkle, "I can always supply them with a candidate with one of these qualifications; sometimes with two, but candidates who combine all three do not grow on the hedgerows." I once bluntly asked the Captain what he knew about a candidate whom he had plumped into a safe suburban contest. "Oh, he lives in —— place and has a motor-car," was the frank reply. As a fact, the gentleman's financial past did not bear close inspection; but as he held the seat for over 20 years, and afterwards became a peer, all's well that end's well.

There was another case, where the fault lay with the local association. An East End constituency asked two gentlemen to present themselves on the same evening for selection by the local 200. One was Henry Matthews (afterwards Lord Llandaff), the most brilliant and accomplished advocate at the Bar, and subsequently Home Secretary; the other, who shall be nameless, was a retired milliner, known to be rich, torrentially commonplace, and with aspirates doubtful. Each made his speech, and the caucus, by a large majority and with no hesitation, chose the milliner.

Was Byron Right?

These are fair samples of Byron's creed, that cash is king of all. Yet there are examples to the contrary; instances where seats have been contested and sometimes won by candidates who had neither rank, nor wealth, nor the reputation of godliness "to back their suit withal." Shall I be considered presumptuous if I draw on my personal experience?

I have fought four elections, two successfully, without any recommendation or pecuniary assistance from the Central Office. As two were in London, one in Lancashire, and one in Scotland, my electoral experience has been extensive and varied. In each case my candidature resulted from a speech addressed to a meeting, large in most cases. I remember my first invitation most vividly. Shortly after speaking at a meeting with my friend and kindest of patrons, Sir Edward Clarke, I was asked to receive a deputation from the Conservative Working Men's Club. Borrowing a friend's chambers in the Temple, I awaited the deputation, which consisted of two, a Cockney compositor and a Scotch bill-sticker. They were good fellows, unconscious comedians, who had come, not to hear my political views, but to expound their own. The man of type opened the ball by slapping my friend's one and only brief and shouting, "What I mean to say is this: If the Hearl of Salisbury"—"Mairquis, Chairlie, Mairquis," interrupted the bill-sticker. "Mr. Fleming," replied the compositor with much dignity, "I have often asked you not to call me Charlie. My name is Mr. Askens," etc., and so forth. I was duly chosen as the candidate of the Working Men, but owing to the Redistribution Act fought ultimately another constituency.

Changes Since The War.

My Lancashire candidature I owed partly to the recommendation of the retiring member, and my Scotch selection to the fact that they could not find any one else foolish enough to fight a seat where the Fife electors and an English candidate failed to understand one another's lingo. I have dared to draw on the personal adventures of my youth to show that if a young man really wants to get into the House of Commons, neither want of pence nor "birth's invidious bar" is an insuperable barrier.

Captain Loseby's argument, that the Conservative party is starved of talent owing to the faulty selection of candidates, is weakened by the changed conditions of life since the war. Why should a young man of first-class brains and second or third-class income want to get into the House of Commons? The social prestige is gone, and as an oyster-opening career it has, compared with other trades, become one of the worst. After 10 years of monotonous trifling and gnawing jealousy, with the expenses of three elections and annual subscriptions, he will be lucky if he gets an Under-Secretaryship of £1,500, which he will probably lose in two or three years. It is true that his inside knowledge of the surface of politics may help him in journalism; but at the Bar solicitors look askance at a junior in the House, while in the City M.P.s are now too plentiful to have any front-page value for a prospectus.

Youngsters Of Genius.

I am not thinking of youngsters of real Parliamentary genius, as were Winston Churchill and Lloyd George 20 years ago. Whatever your system of selection, they will find their way into the House of Commons as quickly as the bee finds honey. I am asking how the youth, in whom Mr. Baldwin so blindly believes, are to be attracted? How are the constituencies to know a good candidate from a bad one? If the choice is to be transferred from the caucus to the local party, they can only judge by the candidate's platform speaking, which is a very fallacious test of ability. The two best platform speakers in my recollection were the late Ashmead Bartlett and Judge Rentoul, and both were nothing in the House, the former, indeed, being a butt. If you select a working man, like the late John Dumphrey, and make him a Conservative M.P. he immediately loses caste with his own class because he has ceased to be a working man, though he would be all right on the other side.

Is not Lord Banbury right when he says that a member who is dependent on the Central Office or his constituency for his election expenses, and on his salary for his living and subscriptions, is a poor fish, a slave bound to do what he is told, either by his constituency or the Whips? These, are not Lord Banbury's words, but his substance.

Do We Want Poor M.P.s?

The House of Commons offers a career to men who have either inherited, or acquired before they are too old, sufficient money to live comfortably in these expensive times. I am not talking of lawyers who have taken silk: they can make the legal and the political trades help one another. But young men must not suffer themselves to be allured by the freak successes of the *brief Lloyd Georgian reign*. The meteoric courses of Mr. McKenna and Sir Robert Horne are not likely to be repeated.

For all its faked veneer of democracy the Conservative party are the natural protectors of property, and it is fitting that Conservative electors should be represented by men of some wealth, which is as good a guarantee as can be found of education or ability, or both. Difficulty is the test of character, and the House of Commons ought not to be too easy of entrance. The temple of fame should not be inaccessible, but it should be seated on an eminence.

A STATESMAN-LIKE BUDGET.

(Continued from Page 7.)

The Income Tax.

Mr. Philip Snowden, the former Labour Chancellor, and Mr. David Lloyd George, the Liberal leader, formally congratulated Mr. Winston Churchill, describing the Budget as a "very brilliant achievement" and an "extremely fine performance" particularly in regard to the proposals for the relief of the rates.

In the course of the Budget speech it was disclosed that there will be no reduction in the standard rate of Income Tax, but the statutory allowances for children will be raised to £60 for the first child and £50 for others, as compared with £36 and £27 respectively as at present. This will cost the Government £2,100,000 this year.

Budget Summarised.

The Government has also decided to increase the duty on foreign films by a halfpenny per foot, which is estimated to produce £45,000 additional revenue.

Mr. Churchill balanced the Budget according to a new system of accounting. The estimated expenditure is £727,381,000 and the estimated revenue, £761,083,000, leaving a gross total prospective surplus of £33,702,000. Of this he has taken £19,300,000 for various remissions of taxes, leaving a margin of £14,402,000 to be carried forward in a suspensory fund (surplus) to which will be added last year's surplus of £4,239,000, making a total in the Suspensory Fund of £18,741,000. This will be used to meet ordinary contingencies in 1928, or supplementary demands by local authorities.

Petrol Up Already.

The House of Commons agreed to the Tea Duty which remains unchanged, and also agreed to the remaining Budget resolutions, which covered the continuance of the existing taxes and authorisation of the new ones.

It is to be noted that the Budget Tax of 4d. per gallon on imported motor-spirits comes into operation immediately, and in consequence of this, the Anglo-American Oil Co. has announced an advance on Wednesday on the price, wholesale and retail, of all leading brands of motor spirit by 4d. per gallon. Kerosene will be advanced by 4d. per gallon.

[BRITISH WIRELESS SERVICE.]

Debt Repayment.

Rugby, April 24th.

Mr. Winston Churchill, in his Budget statement to the House of Commons, laid particular emphasis on what the Government had done during the year in the repayment of debt. The new sinking fund had been raised to the unprecedented figure of £65,000,000. In addition the Budget of last year had borne the payment of more than £15,000,000 for accrued interest upon Saving Certificates.

He had found £28,000,000 more for the redemption of debt than Mr. Snowden, the Labour Chancellor of the Exchequer, had done in 1924. The position for dealing with future conversions it must be agreed had been greatly improved by what had been accomplished in the past.

Return To Disraeli.

Dealing with the general treatment of the problem of the National Debt, Mr. Churchill said he proposed to return to the policy instituted in Disraeli's Government by Sir Stafford Northcote, and to establish a fixed debt charge. He proposed to put the figure at £355,000,000 yearly, which would extinguish the external and internal debt in a period of fifty years.

The total expenditure for 1923 was estimated at £806,195,000.

The expenditure on consolidated fund services was placed at £395,000,000 and the total supply services at £407,000,000. The total expenditure compared with an estimate of £833,390,000 last year and £838,185,000 actually spent.

Proceeding to estimate the revenue on the existing basis of taxation, the Chancellor of the Exchequer said that the customs and excise revenue moved forward by two or three millions yearly in accordance with the growth of population and the general maintenance of consuming power.

Liquor Revenue.

He saw a chance of recovery in the revenue from beer, which emboldened him to repeat his estimate of last year. Revenue from spirits, on the other hand, must be expected to resume its continuous deficit.

The increased duty upon tobacco had more than realised expectations.

The duty on silk and on imports under the Industries Safeguarding Act showed an increase.

He expected a yield of £3,250,000 this year from betting tax against £2,700,000 last year.

The yield of duties on tea and sugar in the coming year might be expected to respond to the slow forward movement of consuming powers.

Preserve Match Duties.

The object of the proposal to levy a customs duty on mechanical lighters and an excise duty on homemade lighters, which would yield £40,000, was to preserve the revenue on the duty from matches, from which we got several millions yearly, by curtailing the use of mechanical lighters.

He also proposed a very small adjustment in the customs duty on cinema films in order to place British Empire films on the same footing as those produced abroad by British companies. This was estimated to yield about £350,000 sterling.

The Committee appointed under the Safeguarding of Industries Procedure had recommended a customs duty on buttons. Therefore buttons used for fastening or decorating apparel would be subject to duty of 33 1/3 per cent. *ad valorem* but that would not mean that buttons already on imported garments would be charged. The duty was estimated to yield £100,000 this year and £200,000 in full year.

Income tax, which would remain at 4/- in the £1 would yield £235,000,000.

Burden On Industry.

The Chancellor then entered upon what he described as the most controversial part of his talk.

He said that an unsatisfactory picture was presented by the heavy burden on British industries, in which unemployment, taxation, or "Rates," had directly increased the cost of production and affected the competing power of these industries at Home and abroad.

According to the latest ascertainments every one of the colliery districts showed a net loss of working and yet the coal industry was being required to pay several millions each year in Local Government taxation.

Frequently depressed industries left the heavily taxed arena and thus threw an increased burden of taxation on the industries remaining.

Some relief of production from local taxation was urgently needed.

Government Plans Complete.

He had therefore proposed to the Prime Minister that as the concluding financial effort in this Parliament he should try to form a mass manœuvre of between twenty and thirty millions sterling yearly for a great operation upon Local Government taxation. The Government had completed their plans.

Legislation required for this purpose must inevitably become the most important measure of its kind during the last hundred years.

He had to find a substantial amount of new revenue to carry out the policy, but he did not suppose any one would have much doubt whether we ought to do it.

Coal And Oil.

During the 19th century the industrial power of this country rested on the basis of the coal industry, but the 20th century had seen us becoming increasingly dependent upon improved liquid fuel scarcely any of which was found inside the British Empire.

The Government had, therefore, decided to impose a new duty of 4d. per gallon on certain kinds of imported oil. The new tax would be confined to lighter hydrocarbon oils including petrol, but excluding heavy oils and lubricating oil. The tax would be imposed as from to-morrow. It is estimated to yield £14,000,000 this year and £17,500,000 in 1929.

Housewife's Burden.

In order to balance the extra fiscal burden which the tax on kerosene might throw upon the consumer, Mr. Churchill proposed to reduce existing duties on sugar. The duty on all imported sugar would be reduced by an amount *equivalent to a farthing a pound* in the retail price. By this means it was possible also to afford relief to British refiners, who had long complained that while the Empire sugar producer had been assisted by preference and when the homegrown beet industry had been helped, the British refiners had been left to engage, without assistance, in the struggle against their competitors, domestic and foreign. The reduction of the duty was designed to encourage the importation of raw sugar, which would undergo refining in this country rather than the importation of white sugar refined abroad.

(Continued on next Column).

DODWELL & CO., LTD.

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S.S. "BOLTON CASTLE" — Sails hence 28th Apr.

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REDUCED PASSAGE RATES.

BRINDISI, VENICE & TRIESTE ... £2.10.0.
LONDON ... ... £9. 0.0.

NEXT SAILINGS.

OUTWARDS FOR SHANGHAI, YOKOHAMA, KOBE AND MOJI.

From Hong Kong.

M.V. "REMO"	... ...	Sails on/or about 1st May
M.V. "VIMINALE"	... ...	Sails on/or about 24th May
M.V. "ESQUILINO"	... ...	Sails on/or about 21st June

HOMEWARDS FOR BRINDISI, VENICE AND TRIESTE.

From Hong Kong.

S.S. "VENEZIA"	... ...	Sails on/or about 1st May
M.V. "REMO"	... ...	Sails on/or about 29th May
M.V. "VIMINALE"	... ...	Sails on/or about 26th June

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FROM CALCUTTA & COLOMBO TO SOUTH AFRICAN PORTS

S.S. "UMVOLOSI"	... ...	Sails from Calcutta 3rd May
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Through Bills of Lading issued from Hong Kong.

For Freight or Passage on any of the above Lines, apply to:—

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HONG KONG METEOROLOGICAL REGISTER.

Hong Kong Observatory, April 25th.

	Previous Day at 2 p.m.	On Date at 8 a.m.	On Date at 2 p.m.
Barometer...	29.96	29.96	29.91
Temperature	70	68	71
Humidity ...	75	86	68
Wind—			
—Direction	ENE	ENE	E
—Force ...	4	4	3
Weather ..	O	OD	O
Rain	0.11	0.00	0.01

Highest open-air Temperature, 24th: 70
Lowest open-air Temperature, 25th: 68

B=Blue sky; C=Cloudy; D=Drizzle; F=Fog; L=Lightning; M=Mist; O=Overcast; P=Passing showers; Q=Squalls; R=Rain; T=Thunder.

HONG KONG TIDE TABLE.

From April 28th to May 2nd, 1928.

Days of Week.	Date of Month.	High Water. Hong Kong Standard Time.	Height.	Low Water. Hong Kong Standard Time.	Height.
		h. m.	ft. in.	h. m.	ft. in.
Thur.	26	m 4 26	4 1	m 5 48	4 1
		1 14 a	6 6	9 51 a	1 4
Fri.	27	No infer. high		nor low	wat.
		2 22 a	6 2	11 8 a	1 5
Sat.	28	No infer. high		nor low	wat.
		4 38 a	6 0		
Sun.	29	m 7 56	4 9	m 0 8	1 5
		5 58 a	5 9	m 1 52	4 3
Mon.	30	m 8 7	5 1	m 0 56	1 6
		7 2 a	5 8	0 57 a	3 7
Tues.	1	m 8 18	5 4	m 1 31	1 7
		7 56 a	5 7	1 43 a	3 1
Wed.	2	m 8 30	5 7	m 2 0	1 9
		8 43 a	5 6	2 22 a	2 6

CHINA NAVIGATION

COMPANY, LIMITED.

Swatow & Shanghai	"CHEN ...	On 26th Apr.,	Noon
Shanghai	... "TAMIS"...	On 26th Apr.,	4 p.m.
Shanghai & Tsingtao	... "SINT ...	On 27th Apr.,	6 a.m.
Amoy, Swatow & Singapore	"ANT		9 a.m.
Swatow, Shanghai, Newchwang & Dalny	... "HOW"	On 29th Apr.,	Noon
	... "YU ...	On 29th Apr.,	Noon
Hoihow, Pakhoi & Haiphong	"TUCHOW"	On 29th Apr.,	Noon
Swatow & Bangkok	... "KHUEN"	On 30th Apr.,	6 p.m.
Amoy, Shanghai & Tsingtao	"HWANG"	On 2nd May,	6 a.m.
Shanghai	... "NAN" ...	On 3rd May,	10 a.m.
Swatow & Shanghai	... NNING" ...	On 5th May,	6 a.m.
Shanghai & Tsingtao	...		
Weihaiwei, Chefoo & Tientsin	HUICHOW" ...	On 6th May,	6 a.m.
Amoy, Swatow, Singapore & Bangkok	KIUNGCHOW"	On 6th May,	6 a.m.
Swatow, Shanghai, Newchwang & Dalny	... "LIANGCHOW"	On 6th May,	Noon
	... "KIANGSU" ...	On 6th May,	Noon
Swatow & Bangkok	CAO "CHINKIANG"	On 7th May,	6 p.m.
Amoy, Shanghai & Tsingtao	THE "ANHUI" ...	On 13th May,	9 a.m.
Amoy, Swatow & Singapore	... "KAYING" ...	On 13th May,	Noon
Swatow & Bangkok			
Weihaiwei, Chefoo, Tientsin	... "KUEICHOW"	On 15th May,	4 p.m.

SALOON PASSAGE RATES, HONG KONG to SHANGHAI and vice versa Have Now Been Reduced To

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HONGKONG TO SYDNEY—19 DAYS.

STEAMERS	DUE HONG KONG ON OR ABOUT	SAILING HENCE ON OR ABOUT
TAIPING	11th May	18th May
CHANGTE	8th June	15th June
TAIPING	10th July	17th July
CHANGTE	7th August	17th August

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Sailings from Hongkong.

s.s.	"CITY OF EASTBOURNE"...	Via Suez Canal	18th May
s.s.	"ADRASTUS"	Via Suez Canal	4th June
s.s.	"CITY OF NEWCASTLE" ...	Via Suez Canal	15th June
s.s.	"HELENUS"	Via Suez Canal	29th June

Steamers proceed via Suez Canal or Panama Canal at Owners' option.

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HONG KONG & CANTON. JARDINE, MATHESON & Co., LTD., CANTON. [21

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IMPROVED SERVICE

BY

FAST MOTOR VESSELS

TO

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NEW YORK

M.V. "JAVANESE PRINCE" ... ... 8th May

M.V. "JAPANESE PRINCE" ... ... 5th June

For Freight and Full Particulars, apply to—

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Telephone: Central 3165. (Incorporated in Great Britain)

Telegrams: Furnpriace. Kings Building. [18

MESSAGERIES MARITIMES

MAIL AND CARGO STEAMERS TO AND FROM

MARSEILLES, DUNKIRK, U.K. HAMBURG & ROTTERDAM.

From Marseilles

D'ARTAGNAN ...	9th May
G. METZINGER ...	23rd May
SPHINX	5th June
ANGERS ...	19th June

From Dunkirk Antwerp, London

SI-KIANG (Cargo) 22nd May

For Shanghai, Japan and North China

SI-KIANG (Cargo) 22nd May

For Shanghai and Japan

D'ARTAGNAN ...	9th May
G. METZINGER ...	23rd May
SPHINX	5th June
ANGERS ...	19th June

For Marseilles

CHENONCEAUX ...	8th May
ATHOS II	22nd May
D'ARTAGNAN ...	5th June
G. METZINGER ...	19th June
SPHINX	3rd July

For Rotterdam, Hamburg, Dunkirk

D. P. BENOIT (Cargo) 7th May

For full Particulars, apply to:—

Cie. des MESSAGERIES MARITIMES,

Telephones: C. 651 and 740. 3, Queen's Building. [2

Shipping News

Arrivals and Departures, etc.

ARRIVALS.

April 24th.

Prominent, Norwegian str., 1,377 tons, Capt. H. Jensen, from Saigon, which port she left on April 20th, with a cargo of rice, lying at buoy No. B36.—Wo Fat Shing.

April 25th.

Amagisan Maru, Japanese str., 2,303 tons, Capt. Y. Saito, from Fort Redon, which port she left on April 21st, with a cargo, lying at Kowloon Bay.—M.B.K.

Beureoch, British str., 3,702 tons, Capt. A. Webster, from London *vid* Manila. The latter port she left on April 22nd, with a general cargo, lying at Kowloon Wharf.—Gibb, Livingston & Co.

Celebes Maru, Japanese str., 4,258 tons, Capt. S. Takeya, from Singapore, which port she left on April 19th, with a general cargo, lying at Kowloon Wharf.—O.S.K.

Englee, Chinese str., 860 tons, Capt. H. Maki, from Canton, lying at Yaumati.—Yue Tai Hong.

Fooshing, British str., 1,423 tons, Capt. A. Dockwrey, from Shanghai, which port she left on April 21st, with a general cargo, lying at West Point Wharf.—Jardine, Matheson & Co.

Hai Hong, British str., 1,270 tons, Capt. E. Walker, from Swatow, with a general cargo, lying at Douglas Wharf.—Douglas S.S. Co.

Heng An, Chinese str., 1,055 tons, Capt. H. C. Eriksen, from Foochow and Amoy, with a general cargo, lying at buoy No. C44.—Hoo Tong Co.

Hwah Cheng, Chinese str., 1,625 tons, Capt. Zollner, from Saigon, which port she left on April 20th, with a general cargo, lying at buoy No. B20.—Yuen Shing Fat.

Hydrangea, British str., 861 tons, Capt. T. H. Ball, from Swatow, with 108 tons of general cargo, lying at Chiu On Wharf.—Chiu On S.S. Co.

Kisha Maru, Japanese str., 2,508 tons, Capt. C. Mikami, from Keelung, Amoy and Swatow, with coal and general cargo, amounting to 950 tons, lying at O.S.K. Wharf.—O.S.K.

Kwangchow, British str., 1,572 tons, Capt. J. D. Milne, from Bangkok and Swatow, with a general cargo, lying at buoy No. B11.—B. & S.

Prosper, Norwegian str., 1,376 tons, Capt. C. W. Engebretsen, from Saigon, which port she left on April 21st, with rice and meal, lying at buoy No. C15.—Fau Yuen Hong.

Sinkiang, British str., 1,616 tons, Capt. J. W. Tinson, from Shanghai and Swatow, with a general cargo, lying at buoy No. B12.—B. & S.

CLEARANCES.

April 25th.

Celebes Maru, for Shanghai.
Englee, for Foochow.
Fooshing, for Canton.
Hung On, for Hongay.
Sinkiang, for Canton.
Takada, for Singapore.
Tak Hing, for Autau.

A HOLIDAY IN INDO-CHINA

SPECIAL CHEAP TRIPS TO SAIGON

s.s.	"PHEUMPENH"	sailing 28th April
s.s.	"PROMINENT"	sailing 1st May
s.s.	"HALVARD"	sailing 4th May
s.s.	"LYEEMOON"	sailing 8th May

These vessels, fitted with all latest modern improvements, are being placed on the HONG KONG—SAIGON run, and will take first-class passengers at specially reduced fares for a holiday in the fascinating territory of Indo-China.

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OUTWARD.

Sailings from Europe for Shanghai and Northern Ports:—

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M.V. "VOGTLAND"	due here on or about the 18th May
S.S. "LUDENDORFF"	due here on or about the 24th May
S.S. "HINDENBURG"	due here on or about the 6th June
S.S. "ALBERT VOEGLER"	due here on or about the 9th June
M.V. "RHEIN"	due here on or about the 30th June

HOMEWARD.

Sailings for Europe via Manila, Singapore Colombo & Port Said:—

* S.S. "CARL LEGIEN" ...	sailing from here on or about the 30th Apr.
† S.S. "ADOLF VON BAEYER"	sailing from here on or about the 7th May
†† S.S. "PREUSSEN"	sailing from here on or about the 24th May
‡ M.V. "EMLAND"	sailing from here on or about the 5th June
† M.V. "VOGTLAND" ...	sailing from here on or about the 26th June
† S.S. "ALBERT VOEGLER"	sailing from here on or about the 7th July

‡ Calling at Genoa, Marseilles, Rotterdam and Hamburg.
* Calling at Genoa, Rotterdam, Bremen and Hamburg.
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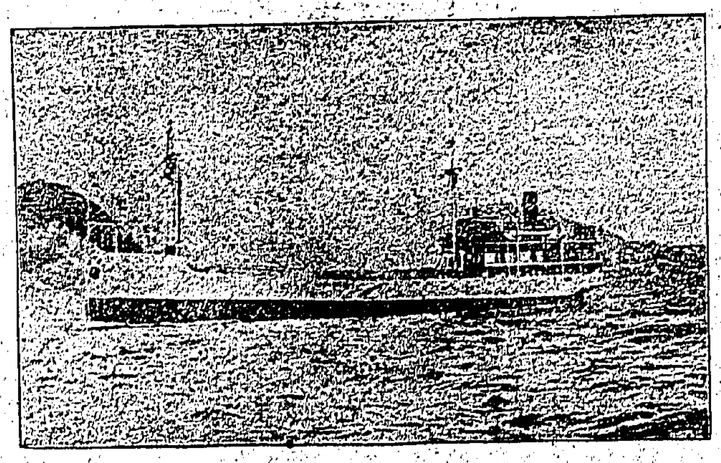

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INDO-CHINA STEAM NAVIGATION COMPANY, LIMITED.

SAILINGS SUBJECT TO ALTERATIONS.

TO	STEAMSHIP	DATE
TSINGTAU via SWATOW & SHANGHAI ...	"FOOSHING"	Sun., 29th Apr., at Noon
	"YATSHING"	Wed., 2nd May, at Noon
	"CHAKSANG"	Sun., 6th May, at Noon
	"KWONGSANG"	Wed., 9th May, at Noon
OSAKA via AMOY, MOJI & KOBE ...	"FOOKSANG"	Sun., 29th Apr., at 7 a.m.
	"YUENSANG"	Sun., 29th Apr., at 7 a.m.
CANTON ...	"YATSHING"	Satur., 28th Apr., at 9 p.m.
STRAITS & CALCUTTA...	"KUMSANG"	Fri., 27th Apr., at 3 p.m.
SANDAKAN ...	"HINSANG"	Satur., 28th Apr., at 4 p.m.
TIENTSIN ...	"YUSANG"	Tues., 1st May, at 5 p.m.

For Freight or Passage, apply to—

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GENERAL MANAGERS.

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GLEN LINE.

FARE: HONG KONG TO LONDON £82.

To LONDON, ROTTERDAM & HAMBURG via STRAITS & COLOMBO.

Motor Vessel	"GLENGARRY" ...	(via Oran)	4th May
Motor Vessel	"GLENTARA" ...	(via Oran)	16th May
Steamship	"CARNARVONSHIRE"	(via Oran)	13th June
Steamship	"PEMBROKESHIRE"	(via Oran)	11th July

To SHANGHAI, KOBE, YOKOHAMA & VLADIVOSTOCK.

Steamship	"CARNARVONSHIRE"... ...		30th April
Motor Vessel	"GLENBEG"		13th May
Steamship	"PEMBROKESHIRE" ...		28th May
Steamship	"GLENIFFER"		8th June
Steamship	"GLENSHANE"		25th June

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Cabin class ... ... £73. Intermediate class ... £48.

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NEXT HOMEWARD SAILINGS:

S.S. "TRIER"	departure	4th May
S.S. "Neckar"	departure	10th May

Passenger steamers sailing via Manila and Ports to Genoa, Amsterdam, Rotterdam, Hamburg and Bremen.
Freight steamers sailing via Singapore and Ports to Marseilles, Rotterdam, Hamburg and Bremen.

NEXT OUTWARD SAILINGS:

M.S. "Trave" ... ... due here 12th May.

Passenger steamers sailing via Shanghai to North China Ports.
Freight steamers sailing via Shanghai to Japan and North China Ports.

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REGULAR SERVICE of Fast, High Class Coast Steamers. Sailings subject to alteration without notice.

FOR

SWATOW, AMOY & FOOCHOW

AND RETURN

(Occupying 8 to 9 Days)

HAINING	... ...	Thursday, the 26th April, at 12 Noon.
HAICHING	... ...	Tuesday, the 1st May, at 3 p.m.

Arrivals and Departures from the Company's Wharf (near Blake Pier). Round Trip Tickets will be issued from Hong Kong to Foochow (Pagoda Anchorage) or vice versa and Return by the same Steamer at the Reduced Rate of $80.00 including Meals while the Steamer is in Port.

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[8

CANADIAN PACIFIC

QUICKEST TIME ACROSS THE PACIFIC.

TO VICTORIA AND VANCOUVER

SAILINGS 1928.

Steamers.	H. Kong Leave	S'hai. Leave	Kobe Leave	Y'hama Leave	V'couver Arrive.
EMPRESS OF RUSSIA	May 9	May 12	May 15	May 18	May 27
EMPRESS OF ASIA	May 30	June 2	June 5	June 7	June 16
EMPRESS OF CANADA	June 13	June 16	June 19	June 21	June 30
EMPRESS OF RUSSIA	July 4	July 7	July 10	July 12	July 21
EMPRESS OF ASIA	July 18	July 21	July 24	July 26	Aug. 4
EMPRESS OF CANADA	Aug. 8	Aug. 11	Aug. 14	Aug. 16	Aug. 25
EMPRESS OF RUSSIA	Aug. 29	Sept. 1	Sept. 4	Sept. 6	Sept. 15
EMPRESS OF ASIA	Sept. 12	Sept. 15	Sept. 18	Sept. 20	Sept. 29
EMPRESS OF CANADA	Oct. 3	Oct. 6	Oct. 9	Oct. 11	Oct. 20

(E/Asia)and E/Russia call at Nagasaki the day after departure from Shanghai)

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£120 £112 £83

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The "Trans-Canada Limited" and other daily through Express trains. Liberal Stopovers allowed.

Atlantic sailings from Montreal and Quebec every few days to Liverpool, Southampton, Glasgow, Antwerp, Cherbourg and Hamburg.

HONGKONG—MANILA SERVICE

Leave Hong Kong	Arrive Manila		Leave Manila	Arrive Hong Kong
Apr. 27	Apr. 29	EMPRESS OF RUSSIA	May 5	May 7
May 15	May 17	EMPRESS OF ASIA	May 26	May 28

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THROUGH BOOKING TO EUROPE AT REDUCED RATES
£120, £112, £110, £102, £83; via SAN FRANCISCO.
G$440, G$420 via JAPAN and SEATTLE.

SAN FRANCISCO via Shanghai, Japan Ports & Honolulu
SHINYO MARU ... ... Tuesday, 1st May
SIBERIA MARU ... ... Tuesday, 15th May
TAIYO MARU ... ... Tuesday, 29th May

LONDON via Singapore, Suez, Marseilles & Ports.
FUSHIMI MARU ... ... Saturday, 5th May
HAROZAKI MARU ... ... Saturday, 19th May

SYDNEY & MELBOURNE via Manila & Ports.
MISHIMA MARU ... ... Wednesday, 23rd May

BOMBAY via Singapore, Penang & Colombo.
† SEIYO MARU ... ... Saturday, 28th April
† BINGO MARU ... ... Monday, 30th April

SOUTH AMERICA (West Coast) via Japan, Honolulu, Los Angeles, Mexico and Panama.
RAKUYO MARU ... ... Thursday, 31st May

SOUTH AMERICA (East Coast) via Singapore, Cape Town & Ports.
HAKATA MARU ... ... Thursday, 10th May

NEW YORK and/or BOSTON via PANAMA.
† LISBON MARU ... ... Friday, 27th April

LIVERPOOL via Singapore, Colombo, Port Said & Ports.
† TOYOOKA MARU ... ... Monday, 15th May

CALCUTTA via Singapore, Penang & Rangoon.
† PENANG MARU ... ... Tuesday, 1st May

NAGASAKI, KOBE & YOKOHAMA.
TANGO MARU ... ... Thursday, 17th May

SHANGHAI, KOBE & YOKOHAMA.
† YAMAGATA MARU ... ... Thursday, 26th April
SADO MARU ... ... Sunday, 29th April
KITANO MARU ... ... Tuesday, 1st May
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COPENHAGEN.

The M.S. "AFRIKA"
will be loading for PORT SAID, MARSEILLES, LE HAVRE, ROTTERDAM, AMSTERDAM, HAMBURG, COPENHAGEN and other SCANDINAVIAN & BALTIC PORTS
On or about 8th May.

	Further Sailings	Loading for Shanghai and Japan Ports on	Loading for Continental Ports on
M.S. "Australien"	—	—	10th May
M.S. "Malaya"	...	27th April	31st May
M.S. "Siam"	...	15th June	21st July
M.S. "Danmark"	...	16th July	21st August

Optional Bills of Lading issued to United Kingdom Ports.
For further particulars, please apply to:—
JOHN MANNERS & CO., LTD.
Agents.
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Shipping News

Daily Statement, Waterfront News, etc.

YESTERDAY'S FREIGHT RETURNS.

MODERATE CARGO RETURNS.

TWENTY-FIVE DEPARTURES.

Only moderate cargo returns were shown by fourteen arrivals during the 24 hours ended at 9 a.m. yesterday. Through freights discharged from eight vessels were slightly better. There were twenty-seven departures. Thirteen vessels discharged merchandise for this port, and of the total of 15,233 tons, only 1,343 tons were contributed by five British vessels. The s.s. *Akashi Maru* showed the best return with 4,470 tons of coal from Miike. The s.s. *Prominent* (Norwegian) also discharged 2,700 tons of rice from Saigon.

Through freights amounted to 21,016 tons, and six British ships carried 9,090 tons. The s.s. *Alster* (German) was best carrier with 8,839 tons from Antwerp and Singapore. The s.s. *City of Glasgow* (British) from Sydney, N.S., and Shanghai was second best carrier with 4,700 tons of general cargo.

The arrivals and departures during the period under review were as follows:—

	Arr.	Dep.
British	6	9
French	1	4
German	1	2
Norwegian	3	2
Japanese	2	1
Chinese	1	4
Dutch	0	1
American	0	2
Total	14	25

VESSELS EXPECTED.

American Mail Line.
President McKinley, April 29th.

Australian-Oriental Line.
Taiping, May 11th.
Changte, June 8th.

Bank Line.
City of Burmingham, May 4th.
City of Eastbourne, May 11th.
City of New Castle, May 12th.
City of Chester, May 27th.
City of Tokio, June 9th.
City of Cardiff, June 22nd.
City of Pekin, July 7th.
City of Bedford, June 22nd.

Blue Funnel Line.
Diomed, to-morrow.
Calchas, May 1st.
Talthybius, May 1st.
Machaon, May 2nd.
Antenor, May 3rd.
Meriones, May 6th.
Helenus, May 16th.
Patroclus, May 16th.
Adrastus, May 17th.
Orestes, May 20th.
Teucer, May 22nd.
Perseus, May 25th.
Menelaus, May 29th.
Pyrrhus, May 30th.
Hector, May 31st.
Rhexenor, June 8th.
Mentor, June 10th.
Tyndareus, June 10th.
Dardanus, June 12th.
Oanfa, June 20th.
Antilochus, June 25th.
Atreus, June 27th.
Glaucus, June 29th.
Proteslaus, July 3rd.
Lycaon, July 8th.
Philoctetes, July 8th.
Theseus, July 25th.
Aeneas, July 30th.
Elpenor, August 22nd.
Sarpedon, August 23rd.

British-India and Apcar Line.
Talamba, May 1st.
Talma, May 1st.
Takliwa, May 5th.
Hatipara, May 14th.
Santhia, May 20th.
Tilawa, May 31st.
Takada, June 5th.

Canadian Pacific Line.
Empress of Russia, to-day.

Dodwell & Co.
Rome, to-day.
Kendal Castle, May 7th.

Dollar Steamship Line.
President Monroe, May 5th.

East Asiatic Co., Copenhagen.
Malaya, to-morrow.
Siam, June 15th.
Danmark, July 18th.

Eastern and Australian Lines.
Arafura, May 2nd.
Tanda, May 7th.
St. Albans, June 4th.

Glen Line
Carnavonshire, April 30th.
Glenbeg, May 13th.
Pembrokeshire, May 28th.
Gleniffer, June 8th.
Glenshane, June 25th.

Hamburg-Amerika Linie and Hugo Stinnes Linien.
Ermland, May 2nd.
Vogtland, May 16th.
Ludendorff, May 24th.
Hindenburg, June 6th.
Albert Voegler, June 9th.
Rhein, June 30th.

Java-China-Japan Line.
Tjisaroca, to-day.
Tjikarang, April 30th.
Tjibodas, May 7th.
Tjiliboet, May 7th.
Tjisondari, May 10th.
Tjimanoek, May 21st.
Tjikembang, May 24th.
Tjisondari, May 28th.

Nippon Yusen Kaisha.
Seiyo Maru, to-day.
Shinyo Maru, to-day.
Lisbon Maru, to-morrow.
Bingo Maru, April 29th.
Penang Maru, April 30th.
Fushimi Maru, May 4th.
Siberia Maru, May 8th.
Hakata Maru, May 9th.
Tottori Maru, May 9th.
Tamba Maru, May 10th.
Toyooka Maru, May 13th.
Tsuyama Maru, May 13th.
Hakozaki Maru, May 18th.
Mishima Maru, May 22nd.
Taiyo Maru, May 22nd.
Atago Maru, May 25th.
Hakuson Maru, June 1st.
Tenyo Maru, June 4th.
Wakasa Maru, June 8th.
Dakar Maru, June 10th.
Kitano Maru, June 15th.
Tango Maru, June 19th.
Kamakura Maru, July 25th.

Peninsular and Oriental.
Malwa, to-day.
Morea, to-morrow.
Alipore, May 1st.
Lahore, May 7th.
Novara, May 8th.
Delta, May 10th.
Devanha, May 10th.
Kashgar, May 12th.
Kidderpore, May 22nd.
Mirzapore, May 23rd.
Ranpura, May 24th.
Jeypore, June 2nd.
Nankin, June 5th.
Khyber, June 7th.
Rawalpindi, June 21st.
Nellore, July 3rd.
Kashmir, July 5th.
Rajputana, July 19th.
Kalyan, August 2nd.
Naldera, August 16th.

DAILY WATERFRONT NEWS.

[BY LONGSHOREMAN.]

S.S. "Alster" Here For First Time.

Another new vessel appeared on the Harbour entry form yesterday morning. This was the s.s. *Alster* of the N.D.L. No details are given in Lloyds Register. The s.s. *Alster* is a 5,327 tons, and is commanded by Captain J. Meyer. She carries a crew of 57 Europeans. She discharged 1,550 tons of cargo for this port, and was the best through cargo carrier in yesterday's returns. Messrs. Melchers & Company are the local Agents, and it understood that this is her maiden voyage to Hong Kong. She left for Shanghai at daybreak yesterday morning.

Wireless Alarm For S.S. "Tinhow."

It is understood that the first automatic wireless alarm equipment fitted locally has been installed in the s.s. *Tinhow*. Satisfactory results have been obtained in the tests between the vessel and Cape D'Aguilar. Other local vessels will be fitted during the next few weeks.

Junk Capsizes.

A cargo junk bound for Aberdeen with a cargo of rags for the paper mill capsized during a heavy squall. The master and two of his *fokis* clung to the overturned vessel and were rescued by another trading junk, after being in the water for over two hours. The junk was righted and towed to Aberdeen.

Failing To Show Lights.

Chan Hung, steersman of a cargo junk appeared before Comdr. J. B. Newill at the Marine Court yesterday for failing to exhibit the regulation lights on his junk whilst under weigh. L. Sergt. Delbahunty prosecuted and the defendant pleaded guilty. A fine of $10 with the alternative of 10 days' hard labour was imposed.

Asiatic Deck Passengers.

Asiatic deck passengers arriving in the Colony during the 24 hours ended at 9 a.m. yesterday numbered 272.

SHIPPING MOVEMENTS.

The P. & O. s.s. *Morea* left Shanghai for Hong Kong on Tuesday, the 24th inst., at 4 p.m., with the mails, and is due here to-morrow (Friday) at about 7 a.m.

The P. & O. s.s. *Alipore* left Singapore for Hong Kong yesterday at noon, with mails, and is due here on May 1st at about 4 p.m.

SUNRISE AND SUNSET.

	Sunrise.	Sunset.
To-day.	5.55 a.m.	6.48 p.m.
To-morrow	5.54 ,,	6.48 ,,
Saturday	5.53 ,,	6.48 ,,

Norddeutscher Lloyd, Bremen.
Trave, May 12th.

Messageries Maritimes.
D'Artagnan, May 9th.
Si-kiang, May 22nd.
General Metzinger, May 23rd.
Sphinx, June 5th.
Angers, June 19th.

Prince Line.
Javanese Prince, May 8th.
Japanese Prince, June 5th.

Swedish East Asiatic Co., Ltd.
Formosa, April 30th.
Nanking, May 25th.

BANK LINE LTD.
AGENTS FOR
ELLERMAN & BUCKNALL S.S. CO., LTD.
SAILINGS (SUBJECT TO ALTERATION WITHOUT NOTICE.
UNITED KINGDOM & CONTINENT ..... ELLERMAN LINE
"CITY OF BOMBAY" ... Havre, London, Rotterdam & Hamburg ... 25th May

AUSTRALIA ... ... SINGAPORE/AUSTRALIA ... ... AUSTRAL-EAST INDIES LINE
"KAZEMBE" ... ... Leaves Singapore ... ... 7th May
For FREMANTLE, ADELAIDE, MELBOURNE & SYDNEY.
Through FREIGHT and PASSENGER bookings from HONG KONG in conjunction with "ELLERMAN" LINE or other services.

BOSTON, NEW YORK & BALTIMORE ..... AMERICAN AND MANCHURIAN LINE
"CITY OF EASTBOURNE" ... ... via Suez Canal ... ... 18th May
"CITY OF NEWCASTLE" ... ... via Suez Canal ... ... 15th June

ALSO AGENTS FOR
ANDREW WEIR & CO.
SERVICES TO
BOSTON & NEW YORK ..... AMERICAN & ORIENTAL LINE
"CEDARBANK" ... ... via Suez Canal ... ... 8th May
MAURITIUS & SOUTH AFRICA ..... ORIENTAL AFRICAN LINE

Loading for Mauritius, Delagoa Bay, Durban, East London, Algoa Bay (Port Elizabeth), Mossel Bay and Capetown.
Through Bills of Lading issued to Beira, Quilimaine, Ibo, Port Amelia, Mozambique, Chinde, Inhambane, Zanzibar, Mombasa, Kilindini, Port Nolloth, Luderitz Bay, Walvis Bay and Madagascar.

For Freight or Passage on any of the above lines apply:—
Telephone: Central 4791 & 22]
THE BANK LINE, LTD.

P. & O., British India Apcar and Eastern & Australian Lines

(COMPANIES INCORPORATED IN ENGLAND).
MAIL AND PASSENGER STEAMERS TAKING CARGO FOR
STRAITS, JAVA, BURMA, CEYLON, INDIA, PERSIAN GULF, WEST INDIES, MAURITIUS, EAST & SOUTH AFRICA, AUSTRALASIA, INCLUDING NEW ZEALAND & QUEENSLAND PORTS, RED SEA, EGYPT, CONSTANTINOPLE, GREECE, LEVANTINE PORTS, EUROPE, ETC.

PENINSULAR AND ORIENTAL FORTNIGHTLY DIRECT ROYAL MAIL STEAMERS.
(UNDER CONTRACT WITH H.M. GOVERNMENT.)

Steamship	Tons.	From Hongkong (about)	Destination.
"MOREA"	10,953	28th April, Noon	Bombay, Marseilles and London.
*"LAHORE"	5,352	7th May	Mars., L'don, A'werp, R'dam, H'burg
"KASHGAR"	9,005	12th May	Marseilles, L'don, Antwerp & Hull
*"KIDDERPORE"	5,334	22nd May	Straits, Colombo, B'bay, & Karachi
"MALWA"	10,986	26th May	Bombay, Marseilles and London.
*"ALIPORE"	5,273	31st May	Straits, Colombo and Bombay.
*"JEYPORE"	5,318	2nd June	Mars., L'don, A'werp, R'dam, H'burg
"DELTA"	8,097	5th June	Marseilles, L'don, and Antwerp.
*"MIRZAPORE"	6,715	19th June	Straits & Bombay.
"RANPURA"	16,601	23rd June	Bombay, Marseilles and London.
*"NOVARA"	6,989	30th June	Mars., L'dn., A'wp, Hull, R'dm, H'bg
"KHYBER"	9,114	7th July	Marseilles, L'don., Antwerp & Hull.
"RAWALPINDI"	16,619	21st July	Bombay, Marseilles and London.
*"NANKIN"	7,058	28th July	Mars., L'don, A'werp R'dam, H'burg
"KASHMIR"	8,985	4th Aug.	Marseilles, London & Antwerp.
"RAJPUTANA"	16,568	18th Aug.	Bombay, Marseilles and London.
"NALDERA"	16,088	1st Sept.	Bombay, Marseilles and London
"KALYAN"	9,144	15th Sept.	Marseilles., L'don. and Antwerp
"KASHGAR"	9,005	29th Sept.	Marseilless and London.
"MOREA"	10,953	13th Oct.	do.
"KARMALA"	9,128	27th Oct.	do.
"MACEDONIA"	11,120	10th Nov.	do.
"KHYBER"	9,114	24th Nov.	do.
"MALWA"	10,946	8th Dec.	do.
"NALDERA"	16,088	22nd Dec.	do.

* Cargo only.

Frequent connections from Port Said for Passengers and Cargo to Constantinople, Pireaus, Smyrna, and other Levant Ports by steamers of the Khedivial Mail Steamship Co.

BRITISH INDIA—APCAR SAILINGS

"TALAMBA"	8,018	3rd May	Singapore, Penang & Calcutta
*"HATIPARA"	7,764	17th May	do.
"TALMA"	10,000	26th May	do.
"TAKLIWA"	7,936	2nd June	do.

* Cargo only.

N.I.—Apcar Line steamers have excellent accommodation for 1st and 2nd class passengers. All steamers are fitted with wireless and carry a qualified surgeon.

EASTERN AND AUSTRALIAN SAILINGS (SOUTH)

*"ARAFURA"	6,000	4th May, 4 p.m.	Manila, Sandakan, Thursday Island, Townsville, Brisbane, Sydney and Melbourne.
"TANDA"	6,956	1st June	
"ST. ALBANS"	4,500	29th June	
"ARAFURA"	6,000	3rd Aug.	
"TANDA"	6,956	31st Aug.	

* Calls at Port Holland.

Regular Monthly Sailings from Hong Kong to Japan & Hong Kong to Australia
The E. & A. S.S. Co., Ltd., steamers will also call at Shanghai, Iloilo, Cebu Kolambugan, Tawao, Timor, Darwin, or other ports en route as inducement offers.
Frequent connections from Australia with the following:—
The Union S.S. Co.'s Steamers to the United Kingdom via New Zealand Vancouver, San Francisco, etc.
The P. & O. Royal Mail Steamers to London via Suez Canal.
The P. & O. Branch Service of Steamers to London via the Cape.
The New Zealand Shipping Co.'s Steamers for Southampton and London via Panama Canal.

SAILINGS TO SHANGHAI AND JAPAN

"MALWA"	10,986	27th April, 6 a.m.	S'hai., Moji, Kobe & Yokohama.
"TALMA"	10,000	1st May	Amoy, S'hai., Moji, Kobe & Osaka.
*"ALIPORE"	5,273	2nd May, Noon	S'hai., Moji, Kobe & Yokohama.
"TAKLIWA"	7,936	7th May	Amoy, Moji, Kobe, Osaka & Y'hama
"TANDA"	6,956	8th May	Moji, Kobe, Osaka & Yokohama.
*"NOVARA"	6,989	8th May	S'hai., Moji, Kobe & Yokohama.
"DELTA"	8,097	11th May	do.
*"DEVANHA"	8,155	17th May	Shanghai, Kobe & Osaka.
"SANTHIA"	7,754	22nd May	Amoy, Moji, Kobe & Osaka.
*"MIRZAPORE"	6,715	24th May	S'hai., Moji & Kobe.
"RANPURA"	16,601	25th May	S'hai., Kobe & Yokohama.
"TILAWA"	10,006	2nd June	Amoy, S'hai., Moji, Kobe & Osaka
*"NANKIN"	7,058	5th June	S'hai., Moji, Kobe & Yokohama.
"ST. ALBANS"	4,500	5th June	Moji, Kobe, Osaka & Yokohama
"TAKADA"	8,949	7th June	Amoy, Moji, Kobe & Yokohama.
"KHYBER"	9,114	8th June	S'hai., Moji, Kobe & Yokohama.
"TALAMBA"	8,018	17th June	Amoy, Moji, Kobe & Osaka.
"RAWALPINDI"	16,619	22nd June	S'hai., Kobe & Yokohama.
*"NELLORE"	8,253	3rd July	S'hai., Moji, Kobe & Yokohama.
"KASHMIR"	8,985	6th July	S'hai., Moji, Kobe & Yokohama.
"ARAFURA"	6,000	10th July	Moji, Kobe, Osaka & Yokohama.
"RAJPUTANA"	16,568	20th July	Shanghai, Kobe & Yokohama.
"KALYAN"	9,144	3rd Aug.	S'hai., Moji, Kobe & Yokohama.
"TANDA"	6,956	7th Aug.	Moji, Kobe, Osaka & Yokohama.
"NALDERA"	16,088	17th Aug.	Shanghai.
"KASHGAR"	9,005	31st Aug.	S'hai., Moji, Kobe & Yokohama.
"ST. ALBANS"	4,500	4th Sept.	Moji, Kobe, Osaka & Yokohama.
"MOREA"	10,953	14th Sept.	S'hai., Moji, Kobe & Yokohama.
"KARMALA"	9,128	28th Sept.	S'hai., Moji, Kobe & Yokohama.
"ARAFURA"	6,000	9th Oct.	Moji, Kobe, Osaka & Yokohama.
"MACEDONIA"	11,120	13th Oct.	S'hai., Moji, Kobe & Yokohama.
"KHYBER"	9,114	27th Oct.	do.
"TANDA"	6,956	6th Nov.	Moji, Kobe, Osaka & Yokohama.
"MALWA"	10,986	10th Nov.	S'hai., Moji, Kobe & Yokohama.
"NALDERA"	16,088	24th Nov.	Shanghai, Kobe & Yokohama.
"MANTUA"	10,946	8th Dec.	S'hai., Moji, Kobe & Yokohama.
"KALYAN"	9,144	22nd Dec.	do.

* Cargo only

All dates are approximate and subject to alteration without notice.
WIRELESS TELEGRAPHY FITTED ON ALL STEAMERS.
*Passengers for Rangoon must defray their own Hotel expenses at Singapore while awaiting the on carrying steamer.
All Cabins are fitted with Electric Fans free of charge.
Steamers on London and Australian Lines are fitted with Laundries.
Parcels measuring not more than 2½ ft. x 2 ft. x 1 ft. will be received at the Company's Offices up to Noon on the day previous to sailing.
For Further Information, Passage Fares, Freights, Handbooks, etc., apply to—
MACKINNON MACKENZIE & CO.
P. & O. Building, Connaught Road Central, HONG KONG. Agents. [1

THE SWEDISH EAST ASIATIC COMPANY, LIMITED.

SERVICE OF FAST MOTOR VESSELS
LOADING DIRECT FOR
ROTTERDAM, AMSTERDAM, HAMBURG AND SCANDINAVIAN PORTS.

	Loading about
m.v. "NIPPON"	10th May
m.v. "FORMOSA"	5th June
m.v. "NANKING"	5th July

FOR SHANGHAI, JAPAN AND VLADIVOSTOCK.

	Loading about
m.v. "FORMOSA"	30th April
m.v. "NANKING"	25th May

For further particulars, apply to the Agents—
GILMAN & CO., LTD., Hong Kong. G. E. HUYGEN. Canton.
[2

POST OFFICE NOTICE.

INWARD MAILS.

From	Per	Due
Shanghai	*Yingchow*	26th Apr.
Calcutta & Straits	*Fooksang*	26th Apr.
Canada, U.S.A., Japan & Shanghai ...	*Emp. of Russia* ...	27th Apr.
Europe via Suez (letters & papers, London, 29th Mar., & parcels, 22nd Mar.)	*Malwa*	26th Apr.
Shanghai	*Morea*	27th Apr.
Straits	*Yuensang* ...	28th Apr.
Shanghai	*Siechuen*	28th Apr.
U.S.A., Canada, Japan & Shanghai ...	*Pres. McKinley* ...	29th Apr.
U.S.A., Honolulu, Japan & Shanghai ...	*Pres. Monroe* ...	5th May
Australia and Manila	*Tanda* ...	7th May

OUTWARD MAILS.

For	Per	Date
		Thursday, 26th.
Formosa	*Benreoch*	10.30 A M
Bangkok	*Hongchong* ...	10.30 A M
Amoy and Foochow via Swatow	*Hai Ning* ...	11.00 A M
Swatow	*Hydrangea* ...	2.30 P M
Tourane	*Chung Kong* ...	2.30 P M
Shanghai, Japan & EUROPE via Siberia	*Anhwei* ...	5.00 P M
		Friday, 27th.
Amoy	*Tjisaroea*	10.30 A M
Saigon & South Africa	*La Plata Maru*	10.30 A M
Straits and Calcutta	*Asia Maru* ...	Parcels Noon Letters 1.00 P M
Bangkok	*Hafthor*	2.30 P M
Manila	*Emp. of Russia* ...	3.30 P M
Shanghai	*Sinkiang* ...	5.00 P M
Amoy	*Fook Sang* ...	5.00 P M
		Kowloon P.O.
		Parcels 4.30 P M
		Reg. 28th, 9.00 A M
Straits, Ceylon, India, Mauritius, E. & S. Africa, Egypt & EUROPE via Marseilles—due Marseilles, 25th May ...	*Morea*	Letters 10.00 A M *G.P.O.* Par., 27th, 5.00 P M Reg. 28th, 9.45 A M Letters 10.30 A M
		Saturday, 28th.
Sandakan	*Hirasang*	2.30 P M
Amoy	*Yuensang* ...	5.00 P M
		Sunday, 29th.
Swatow, Amoy & Formosa	*Kiahu Maru* ...	9.00 A M
Hoihow, Pakhoi & Haiphong	*Tsun*	9.00 A M
Bangkok via Swatow	*Kwangchow* ...	9.00 A M
		Monday 30th.
Shanghai	*Carnarvonshire* ...	8.30 A M
		—MAY—
		Tuesday, 1st.
Shanghai, Japan, Honolulu & *San Francisco—due San Francisco 25th May	*Shinyo Maru* ...	10.30 A M
		Kowloon P.O.
		Reg. 1.00 P M
		Letters 1.00 P M
Straits, Egypt & Europe via Marseilles—due Marseilles, 1st June	*Calchas*	*G.P.O.* Reg. 1.45 P M Letters 2.30 P M 2.00 P M
Swatow, Amoy and Foochow	*Hai Ching* ...	Parcels 3.00 P M Reg. 4.15 P M Letters 5.00 P M
Shanghai, Japan, Canada, U.S.A., C. & S. America, & *EUROPE via Victoria, B.C.—due Victoria, B.C., 21st May, & Europe via Siberia ...	*Pres. Taft* ...	Wednesday, 2nd.
		10.30 A M
Swatow	*Yatshing*	2.30 P M
Java via Batavia	*Tjikarang* ...	
		Friday, 4th.
Kavieng, Sandakan, Australia & New Zealand via Thursday Island—due Thursday Island, 19th May	*Arafura* ...	Parcels Noon Reg. 1.45 P M Letters 2.30 P M

*Correspondence bearing vessel's name only.

THE BLUE FUNNEL LINE

REGULAR AND FAST FREIGHT AND PASSENGER SERVICES

LONDON SERVICE.
"CALCHAS" 1st May, Casablanca, Mars., L'don, R'dam. & H'burg.
"PATROCLUS" 16th May, Mars., L'don., R'dam, Glasgow & Hull.
"MENELAUS" 29th May, Mars., L'don., R'dam. & H'burg.

LIVERPOOL SERVICE.
"ORESTES" .. 20th May, Genoa, Havre, Liverpool & Glasgow.
"OANFA" ... 20th June, Genoa, Havre, Liverpool & Glasgow.

PACIFIC SERVICE.
(via KOBE & YOKOHAMA)
"TALTHYBIUS" 12th May Victoria, Vancouver & Seattle.
"TEUCER" ... 31st May Victoria, Vancouver & Seattle.

NEW YORK SERVICE.
"ADRASTUS"... 4th June, Boston, New York & Baltimore.

PASSENGER SERVICE.
"PATROCLUS" 16th May Singapore, Marseilles & London.
"ANTENOR" ... 13th June Singapore, Marseilles & London.

OUTWARD SERVICE.
"DIOMED" 27th Apr., Shanghai, Moji, Kobe & Yokohama.

Also cargo steamers with limited passenger accommodation at specially reduced fares.

For freight, passage rates, and information apply to:—

Butterfield & Swire,
Agents. [8

HONG KONG AND SHANGHAI BANKING CORPORATION.

Authorised Capital $50,000,000
Issued and Fully Paid-up $20,000,000
Reserve Funds:—
Sterling £6,000,000
Silver $14,000,000

Reserve Liability of Proprietors $20,000,000

HEAD OFFICE: HONG KONG.

Court of Directors:
A. H. COMPTON, Esq., Chairman.
N. S. BROWN, Esq., Deputy Chairman.
B. D. F. Beith, Esq. C. G. S. Mackie, Esq.
W. H. Bell, Esq. W. L. Pattenden, Esq.
A. Macgowan, Esq. T. G. Weall, Esq.
H. P. White, Esq.
Chief Manager:
Hon. Mr. A. C. HYNES.

BRANCHES:—

Amoy	Hongkew	Peking
Bangkok	Iloilo	Penang
Batavia	Ipoh	Rangoon
Bombay	Johore	Saigon
Calcutta	Kobe	San Francisco
Canton	Kuala Lumpur	Shanghai
Chefoo	London	Singapore
Colombo	Lyons	Sourabaya
Dairen	Malacca	Sungei Patani
Foochow	Manila	Tientsin
Haiphong	Moukden	Tokyo
Hamburg	Nagasaki	Tsingtao
Hankow	New York	Yokohama
Harbin		

CURRENT ACCOUNTS opened in LOCAL CURRENCY and FIXED DEPOSITS received for one year or shorter periods in LOCAL CURRENCY and STERLING on terms which will be quoted on application.

Hong Kong, 3rd April, 1928. [26

HONG KONG SAVINGS BANK.

THE Business of the above Bank is conducted by the HONG KONG & SHANGHAI BANKING CORPORATION. Rules may be obtained on application.

For the HONG KONG & SHANGHAI BANKING CORPORATION,
A. C. HYNES,
Chief Manager.

Hong Kong, 13th Sept., 1927. [2

EQUITABLE EASTERN BANKING CORPORATION.

CAPITAL, SURPLUS AND UNDIVIDED PROFITS U.S. $3,500,000.00

HEAD OFFICE:
37, WALL STREET, NEW YORK.

An American Bank offering complete Foreign Banking Service in the principal Markets of the world.
Interest Allowed on all Deposits.
Rates on Application.

A Subsidiary of
THE EQUITABLE TRUST COMPANY OF NEW YORK.

Total Resources in excess of U.S. $537,000,000.00.

D. M. BIGGAR,
23] Manager.

NEDERLANDSCHE HANDEL-MAATSCHAPPIJ.

(NETHERLANDS TRADING SOCIETY.)

BANKERS

ESTABLISHED 1824.

HONG KONG OFFICE: 11, QUEEN'S ROAD, CENTRAL.

Authorised Capital...Guilders 150,000,000- (£12,500,000.)
Paid-Up Capital.....Guilders 80,000,000- (£6,666,670.)
Reserve Fund.....Guilders 40,000,000- (£3,333,333.)

Head Office—AMSTERDAM.*
Eastern Head Office—BATAVIA.

BRANCHES—Bandjermasin, Bandoeng*, Bombay, Calcutta, Cheribon, Jiddah, Djember, Djokjakarta*, The Hague*, Kobe, Kota-Radja, Makassar, Madan, Padang, Palembang, Pekalongan, Penang, Pontianak, Rangoon, Rotterdam*, Samarang*, Shanghai, Siboga (Sumatra), Soerabaia, Soerakarta (Solo) Tegal, Tjilatjap and Weltevreden*.

*These offices have Safe Deposit Boxes To Let.

London Bankers:—National Provincial Bank, Ltd.

Correspondents all over the world.
Banking Business of every description transacted.

O. STEENSTRA,
Manager.

Hong Kong, 30th July, 1927. [34

THE YOKOHAMA SPECIE BANK, LIMITED.

Capital fully paid up ...Yen 100,000,000
Reserve Fund..... Yen 99,500,000

HEAD OFFICE: YOKOHAMA.

BRANCHES AND AGENCIES AT:

Alexandria	Honolulu	Rangoon
Batavia	Kai Yuen	Saigon
Bombay	Karachi	Soerabaya
Buenos Ayres	Kobe	San Francisco
Calcutta	London	Seattle
Canton	Los Angeles	Semarang
Changchun	Manila	Shanghai
Dairen (Dalny)	Nagasaki	Singapore
Fengtien (Mukden)	Nagoya	Shimonoseki
Hamburg	Newchwang	Sydney
Hankow	New York	Tientsin
Harbin	Peking	Tokyo
Hong Kong	Madras	Tsinanfu
Howrah	Rio de Janeiro	Tsingtau
Vladivostock (Temporarily closed).		

Interest allowed on Current Accounts. Deposits received for Fixed Periods at rates to be obtained on application.

H. MORI, Manager.

ong Kong 12th March, 1928.] [35

CHARTERED BANK OF INDIA, AUSTRALIA AND CHINA.

INCORPORATED BY ROYAL CHARTER, 1853.

HEAD OFFICE: LONDON.

Paid-up Capital £3,000,000
Reserve Fund £4,000,000
Reserve Liability of Proprietors £3,000,000

AGENCIES AND BRANCHES:

ALOR STAR (Malay States)	ILOILO	RANGOON
AMRITSAR	IPOH	SAIGON
BANGKOK	KARACHI	SEMARANG
BATAVIA	KLANG	SERMBAN
BOMBAY	KOBE	SHANGHAI
CALCUTTA	KUALA KANGSAR	SINGAPORE
CANTON	KUALA LUMPUR	SOURABAYA
CAWNPORE	KUCHING	TAIPING (F.M.S.)
CEBU	MADRAS	TAVOY
COLOMBO	MANILA	TIENTSIN
DELHI	MEDAN	TOKYO
HAIPHONG	NEW YORK	TSINGTAO
HAMBURG	PEKING	YOKOHAMA
HANKOW	PENANG	ZAMBOANGA (Philippine Islands).
HARBIN (North Manchuria)	PESHAWAR	
HONG KONG	TONGKAH (Bhuket)	

FOREIGN EXCHANGE and General Banking Business transacted.
CURRENT ACCOUNTS opened and FIXED DEPOSITS received for one year or shorter periods at rates which will be quoted on application.

A. H. FERGUSON,
Manager.

Hong Kong, 16th Mar., 1928. [30

BANQUE FRANCO-CHINOISE POUR LE COMMERCE ET L'INDUSTRIE.

(Incorporated in France).

Prince's Building, Chater Road, Victoria, Hong Kong.
HEAD OFFICE:
74, Rue St. Lazare, Paris.

Capital, fully paid up ... Frs. 50,000,000
Special Working Capital Frs. 50,000,000
Reserves ..... Frs. 22,319,000

BRANCHES:

Paris	Lyons	Marseilles
Saigon	Haiphong	Hanoi
Tourane	Quinhon	Hue
Thanh-hoa	Vinh	Pnom Penh
Peking	Shanghai	Tientsin
	Hong Kong	

BANKERS:
France: Société Générale, Banque Nationale de Crédit, Banque de Paris et des Pays Bas.
London: Midland Bank, Ltd.
New York: American Exchange Irving Trust Co., Banca Commerciale Italiana.
San Francisco: Bank of Italy.

Every description of Banking and Exchange Business transacted.
Correspondents throughout the World.

A. ROLLIN,
Manager.

Hong Kong, 19th April, 1928.

THE MERCANTILE BANK OF INDIA, LIMITED.

HEAD OFFICE:
15, Gracechurch Street, London, E.C. 3.

Authorised Capital £3,000,000
Subscribed Capital £1,800,000
Paid-up Capital £1,050,000
Reserve Fund and Rest.....£1,584,846

BANKERS:
THE BANK OF ENGLAND and MIDLAND BANK, LTD.

BRANCHES:

Bangkok	Kandy	Penang
Batavia	Karachi	Port Louis
Bombay	Kota Bharu	(Mauritius)
Calcutta	Kuala Lumpur	Rangoon
Colombo	Kuantan	Shanghai
Delhi	(Pahang)	Simla
Galle	Madras	Singapore
Hong Kong	New York	Sourabaya
Howrah		

HONG KONG BRANCHES:
Every description of Banking and Exchange Business transacted.
INTEREST allowed on Current Accounts to 2 per cent. per annum on Daily Balance and on Fixed Deposits at Rates that may be ascertained on application.

C. L. C. SANDES, Manager.
7, Queen's Road Central.
Hong Kong, 20th April, 1928. [29

THE BANK OF CHINA.

中國銀行

(Special authorised by Presidential Mandate of the Republic of China on the 22nd of November, 1917.)

AUTHORIZED CAPITAL $60,000,000.00
PAID-UP CAPITAL 19,760,200.00
RESERVE FUND 9,864,398.69

Head Office:—PEKING
Hong Kong Branch:—4, QUEEN'S ROAD CENTRAL.

Branches and Sub-branches all over China, and Correspondents in Europe, America, and other parts of the world.
London Bankers:—THE GUARANTY TRUST CO. OF NEW YORK, THE NATIONAL PROVINCIAL BANK, LTD.
New York Bankers:—THE EQUITABLE EASTERN BANKING CORPORATION, THE IRVING BANK-COLUMBIA TRUST CO.
Interest allowed on Current Accounts and Fixed Deposits. Terms on application.
Every description of Banking Business transacted.
Loans granted on Approved Securities.
Special facilities for domestic exchange.

SHOU J. CHEN,
Manager.

Hong Kong, 29th June, 1927. [28 87]

That is our point

CAPSTAN means Quality

This advertisement is issued by the British-American Tobacco Co. (China) Ltd.

BANQUE DE L'INDO-CHINE.

Head Office:
96, Boulevard Haussmann, Paris.

Subscribed Capital..Frs. 72,000,000.00
Paid-up Capital ...Frs. 68,400,000.00
Reserve Fund .....Frs. 69,384,519.10

BRANCHES:

Bangkok	Hanoi	Pondicherry
Battambang	Hong Kong	Saigon
Cantho	Mengtsz	Shanghai
Canton	Nam-Dinh	Singapore
Djibouti	Noumea	Tientsin
Fort Bayard	Papeete	Tourane
Haiphong	Peking	Yunnanfou
Hankow	Pnom-Penh	

BANKERS:
IN FRANCE: Comptoir National d'Escompte de Paris; Credit Lyonnais; Banque de Paris et des Pays-Bas; Crédit Industrial et Commercial; Société Générale.
IN LONDON: The National Provincial and Union Bank of England, Ltd.; Comptoir National d'Escompte de Paris; Crédit Lyonnais.
IN NEW YORK: J. P. Morgan & Co.; French-American Banking Corporation; Guaranty Trusty Co., of New York.

Interest allowed on Current Accounts and Fixed Deposits according to arrangement.
Every description of Banking and Exchange Business transacted.
Safe Deposit Boxes to let.

CH. LEM,
Manager.

Hong Kong, 20th Feb., 1927. [32

THE BANK OF CANTON, LTD.

HEAD OFFICE: HONG KONG.

Hong Kong Currency
AUTHORIZED CAPITAL.. $11,000,000
PAID-UP CAPITAL 3,564,200
RESERVE FUND 350,000

Branches:—
CANTON, SHANGHAI, HANKOW, SWATOW, BANGKOK, NEW YORK and SAN FRANCISCO.

London Bankers:—
THE LLOYDS BANK, LTD.

Correspondents
all Principal Cities of the World.

Foreign Exchange and Banking Business of every description transacted.
Safe Deposit Boxes (various sizes) at a Yearly Rental of from $5 to $40.

LOOK POONG SHAN,
Chief Manager.

THE BANK OF EAST ASIA, LIMITED.

HEAD OFFICE: HONG KONG.
No. 10, DES VOEUX ROAD CENTRAL.
HONG KONG.

AUTHORISED CAPITAL.... ... $10,000,000
PAID-UP CAPITAL... 5,000,000
RESERVE... 1,200,000

BRANCHES AND AGENCIES:—

Batavia	London	Penang	Singapore
Bombay	Manila	Rangoon	Sourabaya
Calcutta	Melbourne	Saigon	Sydney
Canton	Nagasaki	San Francisco	Taipeh
Haiphong	New York		Tientsin
Honolulu	Osaka	Seattle	Tokyo
Kobe	Paris	Semarang	
Kowloon	Peking	Shanghai	

Correspondents in all principal cities of the world.
Every description of Banking and Exchange business transacted. Loans granted on approved securities.
SAFE DEPOSIT BOXES TO LET.

KAN TONG PO, Chief Manager.

Hong Kong, 5th Sept., 1927

HONG KONG WEEKLY PRESS.

CONTAINING ALL THE WEEK'S LOCAL NEWS.

The Paper to send Home

EXCHANGE.

CLOSING QUOTATIONS.

April 25th, 1928.

ON LONDON.—	
Telegraphic Transfer	2/0½
Bank Bills, on demand	2/0 5/16
Bank Bills, at 30 days' sight	—
Bank Bills, at 4 months' sight	2/0¼
Credits, at 4 months' sight	2/1⅛
Documentary Bills, 4 months' sight ...	2/1⅛
ON PARIS.—	
Bank Bills, on demand ...	1,257½
Credits, 4 months' sight ...	1,382½
ON NEW YORK.—	
Bank Bills, on demand ...	49⅛
Credits, at 60 days' sight...	51⅛
ON BOMBAY.—	
Telegraphic Transfer ...	135
Bank Bills, on demand...	
ON CALCUTTA.—	
Telegraphic Transfer ...	135
Bank Bills, on demand...	
ON SHANGHAI.—	
Bank Bills, at sight ...	78½
Private, 30 days' sight ...	—
ON YOKOHAMA.—On demand...	103½
ON MANILA.—On demand ...	99⅜
ON SINGAPORE.—On demand...	87⅛
ON BATAVIA.—On demand ...	122½
ON HAIPHONG.—On demand ...	—
ON SAIGON.—On demand ...	nom.
ON BANGKOK.—On demand ...	92½
SOVEREIGN, Bank's Buying rate	$9.55
GOLD LEAF, 100 fine, per tael...	—
BAR SILVER, per oz.	26⅜

American Express Travelers Cheques

Definition of TRAVELLERS' CHEQUES—

"The system of Travellers' Cheques was originated in 1891 by the American Express Company with the object of creating a form of travel currency which would give the holder the security of a letter of credit and at the same time the convenience of local currency. The Company registered the cheques under the trade name of 'AMERICAN EXPRESS TRAVELERS' CHEQUES,' the word 'Travellers' being spelled with one "l". The advantage of the Cheques was so apparent that other banking institutions adopted the system."

Quoted from Pitman's Dictionary of Banking by Wm. Thomson.

Issued in C$10, C$20, C$50, C$100, and £5, and £10 denominations—bound in a small, handy wallet—and cost only ½ of 1 per cent.

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THE AMERICAN EXPRESS Co., Inc.
1-A, DES VOEUX ROAD, CENTRAL, HONG KONG.

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